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ABSTRACT

The applicability and validity of NCHEMS' Information Exchange Procedures (IEP) to major research universities are examined. IEP enables peer institutions to compare information about their resources. The major research universities formed a task group to determine the use of IEP's focus points: costing methods and possible alternative approaches to information exchange. The alternative methods to information exchange are examined in this document, which is one of the three documents that constitute the final report of the NCHEMS Major Research Universities Task Force. Areas examined are: the nature of major research universities; the role of management in these institutions; information and its interpretation; and information exchange and comparability. The data formats and definitions are organized into seven major categories: program statement; student information; personnel information; finance information; instruction measures; research measures; and academic support information. Formats and definitions are offered based on the information needs of an academic department or other academic units. Together these formats and definitions constitute the conceptual structure of the information to be exchanged. The Major Research University-Information Exchange Procedures (MRU-IEP) concluded that by facilitating exchange among major research universities, this procedure manual will contribute to their more effective program. Possible improvements will be in such areas as: improved information formats, secured accountability protection, and improved diagnostic tools for internal evaluation. Included are example charts, instructions on how to use the given format, and complete definitions in the various areas discussed. (LC)

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Alternative Conceptual Approaches

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NATIONAL INSTITUTE OF EDUCATION

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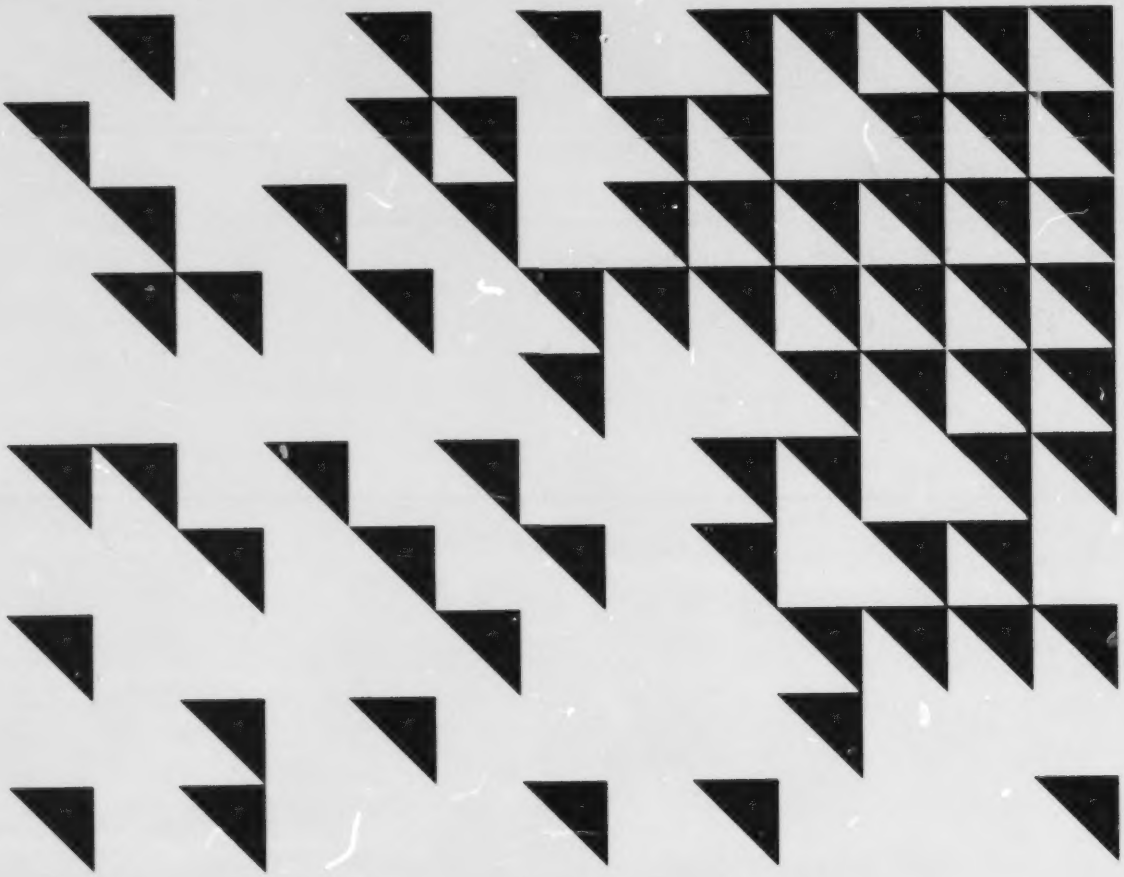
Information Exchange Procedures for Major Research Universities



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Information Exchange Procedures for Major Research Universities:

Alternative Conceptual Approaches

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Preface

An original charge to NCHEMS was to develop a set of procedures and definitions that would enable peer institutions to compare information about their resources, activities, and educational outcomes. To fulfill this responsibility, NCHEMS developed in the early 1970s what eventually became known as the Information Exchange Procedures (IEP). Though IEP was generally accepted by colleges and universities, one sector of higher education—the major research universities—expressed reservations as to the applicability and validity of the procedures to their situation. Thus in early 1975, several of them petitioned the NCHEMS Board of Directors to reexamine certain portions of IEP from their perspective.

A task force representing the major research universities was subsequently appointed by the Board. Two working groups were formed—one to focus on the costing methods contained in IEP and the other on alternative approaches to information exchange. The first group, subsequently known as the Experimental Application and Analysis Subgroup, conducted an active pilot test of the costing portions of IEP to determine their relevance to a major research university. This work is documented in two reports:

- *Evaluation of the IEP Costing Procedures: A Pilot Study by Six Major Research Universities* (1979). A report that summarizes the technical findings of six major research universities based upon their experience in implementing NCHEMS Information Exchange Procedures. Participating in the study were the University of Colorado, University of Illinois, University of Kansas, Purdue University, State University of New York at Stony Brook, and the University of Washington.
- *Technical Diary of the Major Research Universities' Pilot Test* (1979). A step-by-step commentary on the implementation and analysis of the NCHEMS cost-study procedures. Modifications to adapt the procedures to major research universities are included as part of the advisory-group recommendations.

The second group, known as the Measures and Definitions Subgroup, examined alternative approaches to information exchange among major research universities. Its work, largely conceptual in nature, was developed by representatives from public and private universities, including Stanford University, State University of New York at Stony Brook, University of California at Los Angeles, University of Michigan, and University of Rochester. Their report is entitled *Information Exchange Procedures for Major Research Universities: Alternative Conceptual Approaches* (1979).

Together, these three documents constitute the final report of the NCHEMS Major Research Universities Task Force. NCHEMS is indebted to the participants in this project for their contribution of time and energy. While substantive conclusions were not reached in all aspects of the study, significant progress was made in exploring the issues surrounding information exchange among major research universities and, in some instances, in suggesting tentative solutions to the problems. We publish these reports in the hope that they will help other universities that want to undertake similar comparative studies.

A. Ray Chamberlain
Chairperson, Board of Directors

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Acknowledgments

Special thanks are in order to those individuals who served on the Advisory Committee for this document. Many of the concepts for displaying the information were drawn from their previous efforts with information exchange. Members of the Advisory Committee included:

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Introduction

Introductory Notes by the Advisory Committee

I

The Major Research University-Information Exchange Procedures (MRU-IEP) project has as its purpose developing information exchange procedures to improve the management of this important class of institutions. The major research universities became a separate focus within the IEP project because of their complex functions, particularly their research missions. In developing the following procedures, the project staff and Advisory Committee were aware that the project could miss its mark if the particular needs of these institutions were not addressed.

In developing these procedures, we paid particular attention to:

- The nature of major research universities
- The role of management in these institutions
- Information and its interpretation
- Information exchange and comparability

By discussing these topics here, we hope to describe the purposes of the project and to alert the reader to the kinds of judgment required in using the procedure.

II

In looking at the distinctions among major research universities, we identified two that were important in our considerations. One of them loomed large indeed. Perhaps the single most management-relevant characteristic of MRUs is the wide distribution and deliberate decentralization of both intellectual authority and operating responsibility. This is, in turn, predicated on the central role played by the faculty and on the multiple features of that role. Indeed, institutional purposes are largely elaborations on the duties of the faculty, succinctly but accurately stated in this excerpt from the Statutes of the University of Cambridge:

> The University duties of faculty members are to devote themselves to the advancement of knowledge in their subjects, to give the students instruction in those subjects, and to promote the interests of the University as a place of education, learning, and research.

This characteristic means that universities are as much *settings* within which education and research go on as they are organizations responsible for teaching, conducting research, and certifying learning. As organizations, they have as large a stake in the intellectual independence of faculty and students as they do in cultural transmission, curricular coherence, the effective use of resources, and social progress.

A second distinctive feature of MRUs is the unification of both teaching and research objectives for both individuals and organizational units. So close is the coupling of these functions—indeed, so close at times that different functions cannot be distinguished—that facts or information can only be properly understood in a larger context. The importance of this methodological stricture is often overlooked. The natural tendency of information systems is atomistic; they aim at reducing a whole to its smallest parts, thereby allowing maximum flexibility in the recombinations of those parts to display alternative interpretations. This natural tendency, however, is not always legitimate. If two aspects of something must *both* be present in order to represent it truly, then no intellectual purpose is served by reducing this union to its separate parts. In analyzing universities, this problem has come to be called the problem of jointness: when a library book serves both a research and a teaching objective, or when a professor in conducting research is also teaching a student, the functions are unified, are joint, and the frame of reference must marry (not divorce) them in order for information about library books or the ways in which professors spend their time to convey meaning. In short, the direction of analysis must be integrative rather than reductive. The temptation of obtaining smaller units of analysis must be resisted since its price is often the destruction of meaning.

What these two distinctive features (as well as others not mentioned) mean is that the structure of major research universities has evolved into a setting in which creative work can prosper. No one we knew would argue that this evolution has produced a perfect, inviolable structure; but neither is it reasonable to suppose that the present form of major research universities is fundamentally flawed, ill considered, or unmanaged. The situation is rather one in which there is room for improvement, for which institutional initiative is the most promising means.

III

In considering the nature of management in major research universities, we found three particular sets of considerations useful. The first deals with the relative newness of management as a subject for deliberate and systematic attention in major research universities.

Because of their size and complexity, major research universities present a many-sided opportunity to manage well. Because there is yet neither a well-developed art nor science of university management, an ordered array of proven and useful information cannot be defined. At present, exchangeable information should be viewed as a means to improve university management. We expect therefore that the IEP will develop through trials, feedback, and revision, and

furthermore, that institutions using them will be able to identify more effective practices and adopt them. The formats and procedures that follow have accordingly been tested through actual use and will, we hope, continue to be treated experimentally. We have sought to structure the first word (sometimes a second word), but certainly not the last word in how information can be prepared and compared to help institutions.

The second set of considerations deal with IEP as a management tool in the kinds of settings described above, in which authority and responsibility are distributed and shared throughout the institution. The tools that work best in such situations are diagnostic, ones that focus or reinforce critical perception and thus engage and inform the responsible persons in a dialectic that converges toward a decision. The attempt to develop tools or use them in ways that are definitive, that is, in ways that by themselves serve to settle a matter or resolve a state of uncertainty, is foredoomed. Institutions grounded in the deliberately wide distribution of institutional know-how and know-why necessarily depend heavily on the judgment of qualified persons. Information is a companion to judgment, not a substitute for it.

One of our intentions, then, in developing information exchange procedures was to provide a means to advance institutional purposes by providing information with diagnostic or indicative value. The procedures by themselves cannot produce precise results or refined meanings. The test of their value will lie in their utility, and our aim has been, as we note above, to bring them to the point where that value can begin to be realized.

We have, in our third set of considerations, pondered the value of exchanged information for purposes of accountability. The concern for accountability in higher education has increased greatly in recent years, as resources have become more scarce and as more difficult allocation decisions must be made at both state and federal levels. In discharging our accountability responsibilities, however, we must be wary of the potential for misuse and misunderstanding inherent in data comparisons. Information can, as we note in the next section, acquire apparent importance merely because it exists. Data alone, however, do not necessarily reflect the local purposes, conditions, and traditions that must be understood to explain adequately the grounds for institutional policies and practices. Even with a single institution, to meaningfully use comparative data one must be aware of differences among units and of continuing changes. Inter-institutional comparisons become vastly more complicated and must be undertaken only with the greatest understanding and care. Such data, then, are open to potential misuse, intentional or unintentional, when they are supplied to external agencies, unless their use is accompanied by informed consideration of the programmatic and qualitative differences among the units or institutions compared. On the other hand, exchanged information can, as the very existence of the IEP project demonstrates, be a useful tool in a comparative evaluation by an institution of its own performance. That aspect, however, must be seen within a larger context, so that all who listen to reports or research judgments about performance can put the exchange information in its proper perspective.

In short, we have been concerned here with a double fit: first, the fit of IEP with the management responsibilities found in major research universities; and, second, the fit of management responsibilities with the nature of major research universities themselves.

IV

Of paramount concern in any program that collects data and transforms them into information and evidence is attention to conceptual structure. By *conceptual structure* we mean the framework within which terms and fact have meaning. We have to know what we are looking for before we can know whether we have found it. Whether we are talking about academic programs, financial categories, or the outcomes of teaching and research, we must be clear about our categories, our conceptual structure, before we start to tally and exchange counts of instances of institutional activity or performance.

An important corollary is that facts and information are seldom neutral. Since not everything of value can be counted, a red flag goes up, immediately warning against misplaced emphasis, against overemphasizing information that can be quantified and overlooking other companions to judgment, such as experience and purpose. This danger must be recognized in an information exchange.

In structuring the terms and formats that follow, we have attempted to minimize bias and render the information objectively. The uses to which information may be put are primarily functions of the internal management needs of an institution, rather than facts that purport to describe objectively the operation of an institution.

V

Comparisons highlight both similarities and dissimilarities among the things compared. The more traits two objects have in common, the more meaningful the comparison. For example, an apple and an orange can be compared with regard to weight, shape, color, Vitamin C content, and so forth. As long as both pieces of fruit can be measured on a common scale with regard to a certain characteristic, a valid comparison can be made. It is only when one of the objects contains a different set of characteristics that comparisons are rendered invalid, or at most, less than useful. This fact underlies the separation of the major research universities from the broad IEP project. It is the same fact, moreover, that makes us mindful of the difference even among the major research universities.

In exchanging information among major research universities, there are at least two dimensions of potential difference that will influence the form and function of results: the differences among institutions themselves and those among their parts. Institutions can be distinguished by their governing structure, source of financial support, ratio of graduate to undergraduate student, land-grant status, number of professional schools, ratio of external research funding to total funding, coordination of scientific facilities, and so forth.

Subunits are paradoxically less comparable than the institutions of which they are a part. For example, two universities that seem to have similar overall characteristics may have departments of economics, schools of law, administrative offices, or libraries that have received different degrees of emphasis and play different institutional roles. Before making comparisons among them, therefore, one will need to establish subunit comparability independently of overall institutional likenesses.

It is purpose that gives significance to information exchange. What we have developed here is a set of instruments or means useful in serving the purpose of improving the internal management of institutions. In this introduction, we have emphasized the importance of the purpose to which information is put. Often those who do not work regularly and closely with management information confuse means with ends. They imagine that data can be used independently of a conceptual structure that must itself be critically evaluated and they assume that information that seems authoritative can answer questions whose underlying assumptions have not been examined.

By facilitating information exchange among major research universities, this procedures manual will, we hope, contribute to their more effective operation. These procedures can help staff collect information with which they challenge assumptions about institutional functioning. As another instrument in a growing inventory of management techniques, the procedures will, we hope, aid officers and administrators of major research universities responsible for the stability and quality of their institutions.

Members of the Advisory Committee:

Ray Bacchetti, Stanford University
Carl Carlucci, SUNY-Stony Brook
Adrian Harris, UCLA
Don Lelong, University of Michigan
Rich Richmond, University of Rochester

ORGANIZATION OF THE MANUAL

The formats and definitions included in this manual are organized around the information needs of an academic department or other academic unit. They include information about departmental programs, students enrolled in those programs, personnel engaged in the departmental research and instructional activities, and finances and other resources needed by the department to fulfill its academic mission. In addition, there are a few formats that an institution can use to describe its academic support functions, such as its libraries, museums, galleries, and computing services. Together these formats and definitions constitute the conceptual structure of the information to be exchanged.

The data formats were designed to be internally consistent. Such consistency is an essential characteristic of an information set that will be of maximum use to the academic administrator. An important ingredient of internal consistency is a common time frame for all data formats. (For example, it would be misleading if a portion of the student section were completed at the end of the first academic term and the rest of the data represented a fiscal-year summary.) The designation of the time period also becomes important in the building of longitudinal data using the MRU-IEP formats. The time periods relevant to the academic calendar are the end of the

academic terms, of the academic year, and of the fiscal year. Each participant in the information exchange should clearly state the time period for which the data are collected.

Another concern for internal compatibility is the distinction between budgeted and actual expenditures or resources. Budgeted personnel or expenditures refer to planned resources or positions for which no firm commitment has been made. Actual personnel or expenditures are resources already committed or expended. In essence, *budgeted* is before the fact; *actual* is after. Each participant should keep this basic distinction in mind when completing the formats, particularly in the personnel and financial sections.

The academic unit or level for which the information is reported is another important consideration. The formats in this manual are designed primarily for the individual department. However, in all cases, it may not be possible or practical for an individual department to complete some formats, because the information may be maintained by the Dean's Office or the Office of Institutional Research. In these cases, the division, school, college, or perhaps the entire institution becomes the reporting unit. Again, for internal compatibility, the academic unit for which the information is reported should be the same throughout the data formats. Exceptions to this procedure should be carefully noted.

The data formats and definitions are organized into seven major categories:

- Program statement
- Student information
- Personnel information
- Finance information
- Instruction measures
- Research measures
- Academic Support information

A brief discussion of each area follows.

Program Statement. The MRU-IEP Advisory Committee regards this as the most important section of the information set, because of its conviction that data cannot by themselves sufficiently describe the complex functions and activities of the major research university. Thus in its program statement, the reporting unit should discuss:

- Degrees offered
- Areas of specialization
- Goals and objectives of the academic unit
- Goals and objectives of the instructional programs
- Degree requirements
- Interdisciplinary relations
- Relationship of other institutions or campuses
- Student-related policies
- Faculty-related policies

- Special facilities
- Administrative functions
- Special funding arrangements
- Other special program characteristics

Developing such a program statement facilitates the interpretation of data.

Student Information. This section is concerned with information about students. Specific formats describe demographic data (age, sex, and ethnic status) for full- and part-time students by student level; headcount enrollments by terms by student level; degrees awarded; graduate-student financial aid by type (and by student level); undergraduate-student financial aid by type; and tuition, fees, and expenses by student level.

Personnel Information. This section is concerned with providing personnel information according to the manpower-resource categories. Information is provided about persons engaged in teaching and research. Formats in this section pertain to positions actually filled or those that are funded but not filled. These formats are headcount and FTE staff by employee category and by funding source; characteristics of full-time instruction/research professional staff by tenure status; and average salaries and compensation of instruction/research professional staff by tenure status.

Financial Information. This section contains information about the expenditures for academic units and about expenditures and personnel for different support areas (academic support, student-service support, and institutional support). The formats require that expenditures and personnel data be described as actual or budgeted and that funds be described as general (hard dollars) or external (soft dollars). The specific formats in this section cover current funds expenditures for academic units, academic-support expenditures and personnel, student-service support expenditures and personnel, institutional support expenditures and personnel, current funds revenues by source, and columnar balance sheet.

Instructional Measures. This section contains instructional measures pertaining to faculty workload and student use of an academic unit. Specific formats in this section describe measures of class size by method of instruction by student level, distribution of student credit hours taught by student level, and FTE instructional staff by rank by activity level.

Research Measures. This section is concerned with providing quantitative measures related to external grants and contracts according to their primary purpose—research, training, or other. The formats include information about grants and contract applications, awards, expenditures, personnel, and graduate students according to the sources of funds.

Academic Support Information. This section contains descriptive information pertaining to three academic support functions—libraries, museums and galleries, and computing support services. Formats describe measures of holdings, circulation, utilization rates, staffing, and income and expenditures.

The MRU-IEP Advisory Committee discussed several other topical areas but did not include them in the information set for the reasons stated below. These areas include measures relating to instructional and research outcomes, unit costs, medical education, extension service, and adult and continuing education.

Outcomes Data. The measurement of postsecondary outcomes is still in an early stage. Nevertheless, measures of the outcomes of education do exist. For several years, NCHEMS has been working to develop and refine these measures and will continue to do so. At present, the Center is tailoring the outcomes section of IEP for major research universities. Because of this separate effort, the Advisory Committee decided not to include an outcomes section in this publication.

Unit Cost Data. In discussing the merits of including unit cost data in the information set, the Advisory Committee decided that, given the present state of the art in developing and interpreting unit costs, such inclusion could prove more misleading than enlightening. Unit costs are in fact composite measures of many of the elemental measures already included in the information set, such as average faculty salary by rank (format C.3), class-size information (format E.1), and faculty-staffing measures (format E.3). The Committee felt that producing a single composite ratio, such as a unit cost, would focus undue attention on this single number and that the underlying components of the unit cost might be overlooked.

Medical Education Data. The American Association of Medical Colleges (AAMC) is at present collecting extensive medical education data for the AAMC Institutional Profiles System Data Base. This data base contains over 8,000 data items covering these major topics:

- Facilities
- Student enrollments
- Revenues
- Expenditures
- Curriculum
- Financial aid
- Faculty
- Support staff
- Salaries
- Census data

The Committee felt that there was no need to duplicate the extensive effort of AAMC in developing data about medical education.

Extension Service Data. Data about extension service activities, like those about medical education, have been collected and organized into a data base. These bases are maintained by the Extension Service Division of the U.S. Department of Agriculture and held in the Extension Management Information System (EMIS). The Committee felt that institutions should use this existing system.

Data on Adult and Continuing Education. Data and reporting formats about adult and continuing education need to be developed. At present, several national groups are working

to determine comparable ways of defining and describing activities in adult and continuing education. Recognizing this as a major task and one not of primary concern to the project, the Committee decided not to include measures related to adult and continuing education.

DATA FORMATS AND DEFINITIONS

PROGRAM STATEMENT

PROGRAM STATEMENT OF THE
DEPARTMENT OR OTHER ACADEMIC UNIT

Institution *Major Research University*

Academic Unit *Graduate School of Management*

Date *July 20, 1976*

Degrees Offered: List the names and types of degrees offered by the academic unit.

Example:

Master of Business Administration (MBA)
MS in Management
Ph.D. in Management

Areas of Specialization: List the programmatic emphases within each of the degree offerings.

Example:

The degree programs are designed to foster an appropriate balance between specialization and integration. The fields of specialization listed below are specified formally at both the master's and doctoral levels. However, students are encouraged to develop individualized study programs with the guidance of a faculty advisor.

Accounting and Information Systems
Accounting-Finance
Behavioral Science
Business Economics
Computers and Information Systems
Finance
Industrial Relations
International and Comparative Management Studies
Management in the Arts
Management Theory (Doctoral)
Management, General (Master's)
Marketing
Operations Research
Socio-Technical Systems
Urban Land Economics

Goals/Objectives of the Academic Unit: State the intended or desired outcomes for undergraduate and graduate students enrolled in instructional programs offered by the academic unit. Also include a separate statement describing substantial research and/or public service efforts conducted within the academic unit.

Example:

In 1971-72, the Graduate School of Management accomplished substantial revision of its programs and redefinition of its objectives. These changes included a change of name from the former Graduate School of Business Administration, in order to better reflect the new emphasis The new professional master's program was developed to meet the needs of today's business and other organizations, by stressing the concept of the manager as a professional. The MS was also redefined to include a greater research emphasis and to constitute a first step toward the Ph.D.

The overall objective of the Graduate School of Management is to prepare capable, self-confident, well-trained professional managers with specific, specialized skills and an overview of the environment within which they will be applying those skills. They will be competent for management of business as well as management of other private and public sector institutions. The concern with management in all types of organizations has led to a variety of interdisciplinary programs, including ones in comprehensive health planning, hospital administration, public-health services, and arts management. In addition the School's mission is to discover, disseminate, and build the body of consequential knowledge to cope with the central, critical, ever-increasing problems facing management of business as well as other private and public-sector organizations in a complex environment.

Flowing from this are the following more specific objectives:

- *Prepare professional specialists who have the broad perspective, the depth of specialty competence, and the ability to engage effectively with others in a variety of organizational settings*
- *Prepare scholars who will perform research and teaching in both organizational and academic settings*
- *Provide learning programs for managers of all types of organizations as appropriate to their needs throughout their careers*
- *Contribute to the advancement of the art and science of management through programs of significant study, including basic research into fundamental problems of science that bear on management, discovering and developing methods for the application of such knowledge, and action-oriented research dealing with important contemporary problems*

Goals/Objectives of the Instructional Programs: A statement of intended or desired outcomes specifically directed toward the individual degree offerings, both undergraduate and graduate, of the academic unit. Please be specific.

Example:

The instructional programs lead to the MBA or to the MS and Ph.D. degrees. The professional master's program, leading to the MBA, prepares students for careers in management and management-related specialties. The academic master's program, leading to the MS, and the doctoral program, leading to the Ph.D., prepare students to conduct substantive research. The MS and Ph.D. programs lead to careers in university teaching and research or as staff specialists in business firms and other organizations.

The Professional Master's Program (MBA):

Specific objectives of the professional master's program include:

- *Problem identification and formulation--determining what the relevant problems are, evaluating what should be done and why, and choosing or designing effective methods for doing so*
- *Choosing methods of analysis that fit the complexity and consequences of a problem*
- *Being familiar with available techniques for solving managerial problems, including a thorough appreciation of their limitations*
- *Accepting uncertainty and acting in the face of it when the time and cost required to achieve certainty are too great or are unattainable*
- *Working with and through other people in various phases of management activity, as well as designing and operating systems that maximize team performance*
- *Setting up organizational arrangements that will encourage individuals--both managers and other participants--to formulate their own plans, actions, programs, and controls*
- *Knowing when to call for assistance, either expert or experienced, and how to integrate such assistance into accomplishing the task*
- *Learning about one's self, evaluating one's own professional performance, and taking steps to correct one's own deficiencies*
- *Being committed to learning throughout a lifetime, and willing to discard obsolete knowledge and technology in favor of better approaches.*
- *Communicating in ways that are oriented toward action rather than simply transmitting information*

°Recognizing the dynamic nature of organizations and the environments within which they exist and must interact, as well as being able to recognize and react to important shifts in those relationships

A special emphasis of the professional master's program is the integration of research, teaching, and professional practice. A serious effort is made to break down the traditional barriers between the classroom and the world of practice and to encourage research that attends to relevant problems and enriches the learning experience. Where access to real-world organizations is impossible, business games and other interactive experiences are offered in an effort to achieve relevance and realism.

As noted earlier, the professional master's program places stress on the need for balance between specialization and integration. This is done in the belief that specialization is needed not only to gain entry to job markets, but that our highly technological world requires persons who are skilled in one or more of the areas in management. On the other hand, the need to integrate specialties is equally apparent. The professional master's program seeks to attend to both of these needs.

The professional master's program leading to the MBA degree is offered on a part-time basis, making it available to the working student.

The Graduate Academic Programs:

The academic master's program leads to the degree of Master of Science in Management. The program is designed for students who are interested in a high level of specialization at the master's level or who intend to pursue doctoral studies.

The doctoral program is intended for mature students with demonstrated intellectual capacity who can make a full-time commitment to academic work. A variety of backgrounds is encouraged, and applications are welcomed from persons with prior work in the various social, behavioral, and technological sciences, or other academic fields. The doctoral program seeks to prepare students for careers in university teaching and research or as staff specialists in business firms and other organizations.

Degree Requirements: List any specific degree requirements, such as entrance exams; foreign language proficiency; thesis, dissertation, or research project; internship; number of credits and/or academic terms in residence.

Example:

The MBA program requires 56 units of advanced work. The program includes: common knowledge requirements, which may be met by examination or appropriate course work; a nucleus of learning experiences required of

all students; concentration in a particular field of specialization; an integrative studies project; and comprehensive examination. No foreign language is required.

Integration and breadth are provided formally through the nucleus and integrative studies project. The nucleus consists of the following courses:

Individual Decisionmaking
Managerial Decisionmaking
Complex Systems: Methods of Analysis
Complex Systems: Program Identification and Solution
Organization Behavior and Management Processes
Policy and Organizational Environments

The integrative studies project consists of field studies in which three- or four-member teams assist ongoing organizations in solving problems of significance. Field studies involve close contact with senior personnel in the client firms, and a faculty supervisor is assigned to each team.

The MS program includes prerequisites and a specialization in either operations research or business economics. Each field of specialization will specify the courses required. A master's thesis must also be completed and may serve as the research paper required for the doctoral program. The MS is desirable but not required for the Ph.D.

The doctoral program in management is an advanced curriculum that leads to the degree of Doctor of Philosophy in Management. A field of specialization is required, supported by two minor fields. There is no foreign language requirement.

The doctoral program stresses intensive training in research methodology, and demonstration of ability in this regard is required in the form of a research paper that is reviewed and approved by a faculty reading committee prior to advancement to candidacy.

In conjunction with a faculty advisor, the student will develop a program of study that leads to preparation for the minor and major field examinations and satisfactory completion of the research requirement.

Following completion of these requirements, advancement is based on an oral examination that usually addresses the dissertation proposal. An oral defense of the dissertation is required upon completion of the dissertation.

Interdisciplinary Relations: Describe all interdisciplinary programs in which the academic unit is a participant. This description should include interdisciplinary academic programs as well as research institutes and centers.

Example:

The Graduate School of Management cooperates in the interdepartmental program leading to the MS in Comprehensive Health Planning. It also cooperates with the College of Fine Arts in a program leading to the professional master's degree (MBA) with a specialization in arts management.

Two concurrent degree programs are offered in conjunction with other departments. One of these leads to the JD in Law and the MBA; the other leads to the MA in Latin American Studies and the MBA. These programs are designed so that a portion of the required courses overlap, thus shortening the total time to degree for the combined programs.

Faculty of the Graduate School of Management participate in the activities of several organized research units, including the Western Management Science Institute, the Institute of Industrial Relations, the Center for Latin American Studies, and the Institute for Social Science Research.

Relationship to Other Institutions and Other Campuses: Describe any arrangements whereby the academic unit shares its faculty or facilities with another campus or institution or alternatively, where its students may be enrolled simultaneously in a similar program on another campus or institution.

Example:

No such arrangements are currently in effect.

Student-Related Policies: Describe any policies that the academic unit has established that deal with minimum entrance requirements, affirmative action, scholastic progress while enrolled in the degree programs, academic advising, and such. Please include a description of the financial aid available to undergraduate and graduate students if this is a function of the academic unit.

Example:

Minimum entrance requirements for graduate status at the Major Research University are a baccalaureate degree with a 3.0 or better undergraduate GPA. In addition, the Graduate School of Management requires the Admission Test for Graduate Study in Business. It is the policy of the University

to recruit all qualified students without regard to ethnic background or race. Students enrolled in any master's level program must have completed all requirements within 10 quarters. Ph.D. students are expected to graduate within seven and a half years of beginning the program. Most financial aid is administered by a central campus; however, the School does not have a student-loan arrangement with a local bank and a few special scholarships.

Faculty-Related Policies: Describe policies that the academic unit has established that deal with the hiring of staff, promotion, tenure, compensation, affirmative action, and such. Please include a statement as to how faculty workload is established within the academic unit, for example, norms for teaching, research, public service, and student advising. Also describe the extent to which graduate assistants participate in the instructional and research functions.

Example:

It is the policy of the Graduate School of Management to recruit the highest-quality faculty without regard to ethnic background or sex. Promotion and tenure decisions are made through a peer-review process wherein the individual's performances in teaching, research, and public service are given equal consideration by a committee of the faculty of the School. Recommendations are then considered successively by the dean, the academic senate, the chancellor, and in some cases, the board of regents. Teaching load is determined by the committees in the various subdisciplines. There is no uniform standard for the number of courses taught; however, five to six per year is not uncommon. Teaching assistants are utilized where needed in lower-division courses. Readers are available to instructors of courses such as accounting, where large amounts of homework are assigned. Many students also serve as research assistants, depending upon the funds available to a given research project.

Special Facilities: Describe the extent to which the academic unit relies on specialized facilities or equipment and the availability of such resources. Specifically state if the academic unit houses its own library, computer, museum or gallery, research institute, clinic, overseas study program, and such. Also briefly describe the magnitude of each special facility in appropriate terms; for example, percentage of departmental budget, number of square feet, number of volumes or holdings, number of FTE professional staff, type of hardware and its capabilities, and such.

Example:

Students and faculty make extensive use of the facilities of the Campus Computing Network, which incorporates both batch and interactive equipment. The North Campus Node of the Network is located physically in the Graduate School of Management building. A branch of the Graduate Research

Library is also located within GSM. There are several active research programs under the auspices of Study Centers. These include (a) The Accounting-Information Systems Research Program, (b) Western Management Science Institute, (c) Real Estate and Urban Resources, (d) The Business Forecasting Project, (e) Research and Dialogue on Business in Society, and a variety of other projects.

Studies in behavioral science are aided by a Research and Training Laboratory, established in 1961 and equipped with audio-monitoring one-way windows, closed-circuit television, and related items.

The Graduate School of Management also has introduced a unique new Learning Center that affords students the opportunity to utilize self-paced learning through audio and video cassettes. The Learning Center allows MBA students to prepare, at their own pace, for required proficiency exams in common knowledge courses. Work undertaken in the Learning Center is supplemented by seminars and faculty consultation.

Administrative Functions: Describe the extent to which the academic unit performs relatively autonomous administrative functions, such as counseling, placement, admissions, and such, rather than relying on central campus services.

Example:

The Graduate School of Management operates most of its own student-service activities. With the exception of minimal central record keeping, all admissions, counseling, and registration activities are conducted by the School. A branch of the central campus placement office is located in and partially supported by the School. This placement operation serves only management students.

Unique Funding Arrangements: Describe any significant extramural grants that may have impacted the initiation or continuation of instructional or research programs within the academic unit. Also indicate if this unit has endowed funds, the use of which is restricted to support programs within the unit.

Example:

The Graduate School of Management has been fortunate in attracting significant unrestricted extramural funds. These funds are used only for enrichment and as seed money for faculty research. In addition, the school has recently received an endowed chair in accounting.

Other Unique Programmatic Characteristics: Include any other information a reader should be aware of before making programmatic comparisons.

Example:

The Graduate School of Management also provides a significant service to the business community through its various continuing-education programs. These programs are generally available at convenient hours during the evening and on weekends. They are completely self-supporting through fee income and are offered through MRU Extension, the largest continuing-education program in the country. In addition to regular course work that may be taken for credit, a large number of conferences, short courses, and seminars are offered throughout the year on specific subjects of interest to the business community. An important feature of the continuing-education program is the Management Executive Program, now in its twenty-first year of operation. The Executive program offers a nine-month series of lectures and seminars designed for mature executives, line managers, and staff specialists who wish to expand their horizons and keep abreast of new developments in the field of management. While the continuing-education programs are self-supporting, they are frequently staffed by regular Management faculty, who are compensated separately for this service, and the School is closely involved in the curriculum development and evaluation of these programs to insure that high standards of quality are maintained.

STUDENTS

STUDENT INFORMATION

DEMOGRAPHIC DATA

☐ Full-time Headcount Enrollment

☐ Part-time Headcount Enrollment

☐ Full-time/Part-time Headcount Enrollment Combined

Institution _____

Academic Unit _____

Time Period _____

	Descriptors	Degree/Diploma/Certificate Student							Nondegree/ Nondiploma Noncertificate Students	Total
		Lower Division	Upper Division	First Professional	Graduate I	Graduate II	Post-doctoral	Residents, Interns, and Other		
Age	17 years or younger									
	18-20 years									
	21-24 years									
	25-29 years									
	30-49 years									
	50 years or older									
	Total									
Sex	Male									
	Female									
	Total									
Race/Ethnic Status	American Indian or Alaskan Native									
	Asian or Pacific Islander									
	Black, Non-Hispanic									
	Hispanic									
	White, Non-Hispanic									
	Nonresident Alien									
	Not reported									
	Total									

STUDENT INFORMATION

HEADCOUNT ENROLLMENTS

Institution _____

Academic Unit _____

Time Period _____

		Degree/Diploma/Certificate Students							Nondegree/Nondiploma/Noncertificate Students		
Dates of Terms	Enrollment Status	Lower Division	Upper Division	First Professional	Graduate I	Graduate II	Post-doctoral	Residents, Interns, and Other	Under-graduate	Graduate	Total
	Full-time										
	Part-time										
	Total										
	Full-time										
	Part-time										
	Total										
	Full-time										
	Part-time										
	Total										
	Full-time										
	Part-time										
	Total										

DEFINITIONS AND INSTRUCTIONS (B.1 and B.2)

Definitions:

Full-time Students: Those students, regardless of the level of the program, registered for at least 75 percent of a normal load required to complete a student's program or course of study within the normal time.

Part-time Students: Those students who are registered for less than a full-time load.

Degree/Diploma/Certificate Students: Students who have been admitted to a general or specific course of study or program at the completion of which a degree/diploma/certificate is awarded by the institution. Students who have not yet declared a major (indicated the specific course of study they will follow) should still be classified as degree/diploma/certificate students.

Coterminal-Degree Students: A student who is simultaneously working toward two or more degrees. Coterminal students should be reported in only one student level. However, a footnote should reflect the number of coterminal students included within a particular category.

Student Levels:

Lower Division: This category includes all students who are enrolled in programs leading to an associate degree (including three-year associate-degree programs) or in undergraduate occupational or vocational programs of three years duration or less, and all other undergraduate students who have earned less than 50 percent of the number of academic credits normally required for a four-year bachelor's degree (typically classified as freshmen or sophomores).

Upper Division: This category includes all undergraduate students who are not in associate-degree or occupational-vocational programs and who have earned 50 percent or more of the academic credits normally required for a bachelor's degree (typically classified as juniors and seniors). Includes students in years three, four, and five of five-year bachelor's-degree programs.

First Professional: This category includes all students who are pursuing any one of the following first professional degree programs: M.D.; D.O.; LL.B. or J.D. (if J.D. is the first-professional degree); D.D.S.; D.V.M.; O.D.; B.D., M.Div. or Rabbi; Pod.D. or P.M. Students enrolled in undergraduate preprofessional curricula and students in the first two years (corresponding to the undergraduate freshmen and sophomore years) of integrated graduate-professional-degree programs should be classified as lower division and not as graduate-professional students.

Definitions:

Graduate I: This category includes all students who hold a bachelor's degree or the equivalent (or a first-professional degree) and (a) are pursuing a master's degree or (b) are pursuing a doctoral degree, but have not earned a master's degree and have earned fewer than the equivalent number of credits normally required for a master's degree or (c) are in a special, unclassified, visitor, or other status or (d) are purusing an Educational Specialist certificate, degree, or coordinate intermediate-level degree program, whether or not they possess an earned master's degree.

Graduate II: This category includes all students who are pursuing a doctoral (except first-professional) degree program, except those who are classified as Graduate I by the definition provided above.

Postdoctoral: This category includes all students who hold a doctoral degree and are enrolled for additional course work for research as part of an institutionally defined postdoctoral program.

Residents, Interns, and Other: This category includes medical interns and residents as well as any students not otherwise classified.

Nondegree/Nondiploma/Noncertificate Students: Students who have not been admitted to a general or specific course of study or a program in the institution at the completion of which a degree, diploma, or certificate is awarded by the institution. These students may be enrolled in credit and/or noncredit courses. They should not be confused with undeclared majors admitted to degree/diploma/certificate programs or students in other similar holding categories.

Race/Ethnic Status: Individuals may be included in the racial or ethnic group to which they appear to belong, are regarded by the community as belonging, or categorize themselves as belonging. However, no person should be counted in more than one race/ethnic category. The five race/ethnic categories are defined as follows:

American Indian or Alaskan Native: A person having origins in any of the original peoples of North America.

Asian or Pacific Islander: A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Pacific Islands. This area includes, for example, China, Japan, Korea, Philippine Islands, and Samoa.

Definitions:

Black, Non-Hispanic: A person having origins in any of the black racial groups.

Hispanic: A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

White, Non-Hispanic: A person having origins in any of the original peoples of Europe, North Africa, the Middle East, or the Indian subcontinent.

Nonresident Alien: A person who is not a citizen of the United States and who is in this country on a temporary basis and does not have the right to remain indefinitely. Resident aliens, noncitizens who have been lawfully admitted for permanent residency and who hold form I-151, should be reported in the appropriate civil-rights categories along with U.S. citizens.

Instructions:

Format B.1 should be completed twice--once for full-time headcount enrollment and a second time for part-time headcount enrollment. Some institutions, however, may wish to report and exchange a combined full- and part-time headcount enrollment; in which case only one form would be completed and the appropriate box checked. Enrollments should be reported as of the institution's census date, normally the second or third week of the academic term.

In the case of classifying students by race/ethnic status, care should be exercised with respect to nonresident aliens so as to preclude any possibility of double-counting. Non-U.S. citizens who are in the United States on a temporary basis are classified as nonresident aliens. However, noncitizens who have been admitted for permanent residency and who hold form I-151 should be classified in one of the other race/ethnic categories, that is, according to their ethnic origin.

The totals line in age, sex, and race/ethnic status should agree for each student level and may be used as an internal-checking device for academic units completing this format. For example, the total number of students for lower-division students should be the same for the age, sex, and race/ethnic descriptors.

Format B.2 requests term-by-term headcount enrollments according to enrollment status by each student level. Include all academic terms during the fiscal year, including interim sessions and summer sessions.

STUDENT INFORMATION

DEGREES AWARDED

Institution _____

Academic Unit _____

Time Period _____

Type of Degree/ Diploma/Certificate Awarded	HEGIS Code	Number of Degrees/ Diplomas/Certificates Awarded	Average Length of Time to Complete a Degree		
			Calendar Months	Academic Terms	
				FT Attendance	PT Attendance

Definitions:

Degree/Diploma/Certificate: An award or title conferred upon an individual for the completion of a program or course of study. An honorary degree/diploma/certificate awarded to an individual in recognition of his/her public service and/or distinguished career-related endeavors should not be included in the count of program completers.

The following categories are suggested:

Certificate or Diploma (less than one year): An award for the successful completion of a course of study or program offered by a postsecondary-education institution that covers any time span less than one academic year.

Certificate or Diploma (one year or more): An award for the successful completion of a program offered by a postsecondary-education institution that covers any time span between one academic year and two academic years.

Bachelor's Degree: Any earned academic degree carrying the title of bachelor.

First-Professional Degree: The first earned degree in a professional field. The following degrees should be included:

Dentistry (D.D.S. or D.M.D.)
Law, General (LL.B. or J.D.)--(If J.D. is the first-professional degree)
Medicine (M.D.)
Optometry (O.D.)
Ostheopathic Medicine (D.O.)
Podiatry (Pod.D., D.P., or P.M.)
Theological Professions, General (B.D., M.Div., Rabbi)
Veterinary Medicine (D.V.M.)
Other (this category is not used by IEP)

Definitions:

Master's Degree: Any earned academic degree carrying the title of master. In liberal arts and sciences, the degree is customarily granted upon successful completion of one or two academic years of work beyond the bachelor's level. In professional fields, it is an advanced professional degree carrying the master's designation (L.L.M., M.S. [Master of Surgery or Master of Science], M.S.W. [Master of Social Work]) earned after the first-professional degree.

Doctoral Degree: An earned academic degree carrying the title of doctor. Not to be included are first-professional degrees, such as M.D., D.D.S.

Other: Includes all other categories of earned degrees/diplomas/certificates, such as specialist degrees for work completed toward a certificate (such as Educational Specialist).

HEGIS: Higher Education General Information Survey. The annual survey of all accredited institutions of higher education conducted by the National Center for Education Statistics, U.S. Office of Education.

Average Length of Time to Complete a Degree (Calendar Months): The average number of calendar months elapsed between the students' matriculation date at the institution and the date the degree/diploma/certificate is awarded. For advanced degrees, use the students' enrollment within a particular degree program as a starting date, rather than enrollment within the institution. Exclude transfer students when working this calculation.

Average Length of Time to Complete a Degree (Academic Terms): The average number of academic terms in which students are enrolled in a particular degree program. Differentiate between terms enrolled for full-time attendance and terms enrolled for part-time attendance. Summer terms are added on a fractional basis according to institutional procedures.

Again, for undergraduate degrees, the count should be made from the time the students enrolled at the institution to the time the degrees/diplomas/certificates are awarded. For graduate students, the count should begin when the student enrolls in that particular degree program. Transfer students should again be excluded from this calculation.

STUDENT INFORMATION

GRADUATE-STUDENT FINANCIAL AID

Graduate I Students
Graduate II Students
First-Professional Students

Institution _____
Academic Unit _____
Time Period _____

Financial-Aid Categories	Number of Aid Awards	Dollar Amount of Aid Awards	Average Dollar Size of Aid Awards
Fellowships			
Institutionally awarded			
Externally awarded			
Loans			
Tuition and fees grants/waivers			
Teaching assistantships			
Research assistantships			
Traineeships			
Work/study			
Other			
Totals	[1]		

1. Unduplicated total number of graduate students receiving aid awards.

DEFINITIONS AND INSTRUCTIONS (B.4)

Definitions:

Financial Aid: The total dollars made available to students at an institution for financial assistance, either awarded by and/or administered through the institution, regardless of the source(s) of funds.

Fellowships: Financial assistance offered directly to or on behalf of students to enable them to pursue postbaccalaureate training. Fellowships are divided into those that are awarded by the institution (institutionally awarded) and those fellowships awarded by sources external to the institution (externally awarded).

Loans: Financial assistance offered to students for a specified time that must be repaid to the lender. The sources of these funds may be gifts, endowment income, other institutional funds, private sources, and/or appropriations of governmental agencies. National Direct Student Loans are included in this category. Excluded are short-term loans (usually three months) available to all students regardless of need.

Tuition and Fee Grants/Waivers: Financial assistance offered to students that results in reduced or free tuition and fees to the student for a specified academic term.

Teaching Assistantships: Financial assistance provided to graduate students that provides a stipend/salary in return for assuming instructional responsibilities.

Research Assistantships: Financial assistance provided to graduate students that provides a stipend/salary in return for conducting specific research activities.

Traineeships: Financial assistance in terms of an award to a student selected by his/her university to enable him/her to pursue postbaccalaureate studies.

Work/Study: Financial assistance provided to graduate students through the College Work/Study program in which the federal or state government contributes partial monies for the payment of services rendered by students and required for financial assistance.

Other: Financial assistance provided to graduate students not categorized in the above.

Number of Aid Awards: The total number of awards for financial aid for each financial-aid category.

Dollar Amount of Aid Awards: The total amount of dollars for financial aid expended for each financial-aid category.

Average Dollar Size of Aid Award: The average dollar size of financial aid awards for each financial-aid category

Instructions:

Format B.4 is a summary of financial aid for graduate students. The number, total amount, and average size of awards made should be employed for the various categories of financial aid. Complete the format for each student level--graduate I students, graduate II students, and first-professional students. The total of the first column should reflect the total number of graduate students receiving aid, recognizing the fact that students may be receiving more than one type of financial aid.

STUDENT INFORMATION

UNDERGRADUATE-STUDENT FINANCIAL AID

Institution _____

Academic Unit _____

Time Period _____

	Financial-Aid Categories and Sources	Number of Aid Awards	Dollar Amount of Aid Awards	Average Dollar Size of Aid Awards
Grants	Federal			
	State and local			
	Institutional, including tuition and fee remissions			
	Private and other			
Loans	Federal			
	State and local			
	Institutional			
	Private and other			
Work Study	Federal			
	State and local			
	Other jobs			
	Totals	[1]		

[1] Unduplicated total number of undergraduate students receiving aid awards.

53

Number of merit awards: _____

54

Average dollar amount of merit awards: _____

DEFINITIONS AND INSTRUCTIONS (B.5)

Definitions:

Financial Aid: The total dollars made available to students at an institution for financial assistance, either awarded by and/or administered through the institution, regardless of the source(s) of funds.

Grants: All stipends, tuition, fee remissions, and gifts to students that are outright awards and are not contingent upon services to be rendered by the student. Also included are such grants as Basic Educational Opportunity Grants (BEOG), Supplementary Educational Opportunity Grants (SEOG), state grants or scholarships, institutional grants or scholarships including tuition and fee remissions; private grants or scholarships, other grants.

Loans: Funds made available to students for assistance on a loan basis. The source of these funds may be gifts, endowment income, other institutional funds, private sources, and/or appropriations of governmental agencies. National Direct Student Loans would be included here. Excluded are short-term loans (usually three months) available to all students regardless of need.

Work/Study Assistance: The extension of financial-aid support to undergraduate students through the College Work/Study Program in which the federal government contributes partial monies for the payment of services rendered by students and required for financial assistance.

Other Jobs: Financial assistance provided to undergraduate students not categorized in the above, usually in the form of other jobs provided by the institution although not of a work/study nature.

Number of Aid Awards: The total number of awards for financial aid for each financial-aid category.

Dollar Amount of Aid Awards: The total amount of dollars for financial aid expended for each financial-aid category.

Average Dollar Size of Aid Award: The average dollar size of financial-aid awards for each financial-aid category.

Number of Merit Awards: The total number of merit awards that are made to undergraduate students without reference to need. Intercollegiate-athletic awards should be excluded from this category.

Average Dollar Amount of Merit Awards: The average amount of merit awards made to undergraduate students without reference to need and excluding intercollegiate-athletic awards.

Instructions:

Format B.5 is a summary of financial aid for undergraduate students. The number, total amount, and average size of awards made to undergraduate students should be displayed for various financial-aid categories and sources. This format should generally be completed by a school or college; however, some departments may be able to complete it. The total of the first column should reflect the total number of undergraduate students receiving aid, recognizing the fact that students may be receiving more than one type of financial aid.

STUDENT INFORMATION

BASIC TUITION, FEES, AND EXPENSES

Institution _____

Time Period _____

Undergraduate Student Levels	Expense Categories: Tuition	Required Fees	Average Room & Board Expenses	Average Books & Supplies Expenses	Average Personal Expenses	Total
Lower division in-state						
Lower division out-of-state						
Upper division in-state						
Upper division out-of-state						

Graduate-Student Levels	Tuition	Required Fees	Total
First professional in-state (specify) _____			
_____			
First professional out-of-state (specify) _____			
_____			
Graduate I in-state			
Graduate I out-of-state			
Graduate II in-state			
Graduate II out-of-state			
Postdoctoral in-state			
Postdoctoral out-of-state			

DEFINITIONS AND INSTRUCTIONS (B.6)

Definitions:

Tuition: The amount of money charged to students for instructional services; tuition may be charged on a per-term, per-course, or per-credit basis. The tuition charge quoted should reflect tuition for a full-time student for an academic year.

Required Fees: Charges that are assessed to students for certain items not covered by tuition. Only required fees applicable to each student level are included; fees may include student activities, health services, student center, athletics, construction, and so forth. Should not include first-time admissions or application charges.

Average Room and Board Expenses: The average amount expended for housing and food by a student during the academic year.

Average Books and Supplies Expenses: The average amount expended for books and supplies by a student during the academic year.

Average Personal Expenses: The average amount expended for personal items by a student during the academic year. Excluded from these expenses are any travel expenses to and from the institution.

In-State: The tuition charged to students who are attending an institution in the state in which they are legally domiciled and are classified as in-state for tuition purposes.

Out-of-State: The tuition charged to students who fail to qualify for the in-state tuition category.

Student Levels:

Lower Division: Includes all students who are enrolled in programs leading to an associate degree (including three-year associate-degree programs) or in undergraduate occupational or vocational programs of three years duration or less and all other undergraduate students who have earned less than 50 percent of the number of academic credits normally required for a four-year bachelor's degree (typically classified as freshmen or sophomores).

Upper Division: Includes all undergraduate students who are not in associate-degree or occupational-vocational programs and who have earned 50 percent or more of the academic credits normally required for a bachelor's degree (typically classified as juniors and seniors). Includes students in years three, four, and five of five-year bachelor's-degree programs.

Definitions:

First Professional: Includes all students who are pursuing any one of the following first-professional degree programs: M.D.; D.O.; LL.B. or J.D. (if J.D. is the first-professional degree); D.D.S.; D.V.M.; O.D.; B.D., M.Div. or Rabbi; Pod.D. or P.M. Students enrolled in undergraduate preprofessional curricula and students in the first two years (corresponding to the undergraduate freshmen and sophomore years) of integrated graduate professional-degree programs should be classified as lower division, and not as graduate-professional students.

Graduate I: Includes all students who hold a bachelor's degree or the equivalent (or a first-professional degree) and (a) are pursuing a master's degree or (b) are pursuing a doctoral degree but have not earned a master's degree and have earned fewer than the equivalent number of credits normally required for a master's degree or (c) are in a special, unclassified, visitor, or other status or (d) are pursuing an Educational Specialist certificate, degree, or coordinate intermediate-level degree program, whether or not they possess an earned master's degree.

Graduate II: Includes all students who are pursuing a doctoral (except first-professional) degree program, except those who are classified as Graduate I by the definition provided above.

Postdoctoral: Includes all students who hold a doctoral degree and are enrolled for additional course work or research as part of an institutionally defined postdoctoral program.

Instructions:

Format B.6 should be completed for the institution as a whole and for undergraduate students, should cover the tuition, fees, average room and board expenses, average books and supplies expenses, and average personal expenses, and for graduate students, tuition and fees only. These expenses should be based on a full-time student for an academic year.

PERSONNEL

PERSONNEL INFORMATION

HEADCOUNT AND FULL-TIME EQUIVALENT (FTE) STAFF BY EMPLOYEE CATEGORY AND BY FUNDING SOURCE

☐ Budgeted Positions

☐ Actual Positions

Institution _____

Academic Unit _____

Time Period _____

	Employee Category	Full-time Employees	Part-time Employees	Full-time Equivalent Employees (FTEs)	Distribution of FTEs Funding Source			
					General Funds (Hard Dollars)		External Funds (Soft Dollars)	
					FTEs	Salary Dollars	FTEs	Salary Dollars
Exempt Staff	Executive/admistrative/ managerial professionals							
	Instruction/research professionals							
	Instruction/research assistants							
	Specialist/support professionals							
	Subtotal: exempt staff							
Nonexempt Staff	Technical employees							
	Office/clerical employees							
	Crafts/trades employees							
	Service employees							
	Subtotal: nonexempt staff							
	Total Employees							

DEFINITIONS AND INSTRUCTIONS (C.1)

Definitions:

Employee: Any individual being compensated by the institution for services rendered. Included are individuals who donate their services, if the services performed are a normal part of the institution's programs or supporting services and would otherwise be performed by compensated personnel. Specifically excluded are employees of firms providing services to the institution on a contract basis.

Exempt Employee: An employee whose conditions of employment and compensation are not subject to the provisions of the Fair Labor Standards Act of 1938 as amended. Exempt employees are not eligible for overtime payment. According to Section 13 of the act, an exempt employee is "any employee employed in a bona fide executive, administrative, or professional capacity...."

Nonexempt Employee: An employee whose conditions of employment and compensation are subject to the provisions of the Fair Labor Standards Act of 1938, as amended.

Executive/Administrative/Managerial Professionals: Exempt employees employed for the primary purposes of managing the institution or a customarily-recognized department or subdivision thereof. By convention this category includes deans but most commonly, although not always, will exclude chairmen of academic departments (who usually are classified as instruction/research employees). Inclusion in this category requires the individual to have supervisory responsibilities.

Examples: President, controller, dean, director, assistant to the president, assistant dean, assistant director, coordinator.

Instruction/Research Professionals: Individuals employed for the primary purposes of performing instruction and research activities. Instruction/research professionals include the exempt research staff. In most institutions of postsecondary education, these employees are the faculty. This term faculty is advisedly not employed in this manual; in similar manner, the term academic is also not used. These terms describe very different groups of employees at different institutions. At some institutions the terms faculty or academic staff may include only those who engage in classroom teaching. In others they will commonly include those who teach and/or do research. In still others, those terms will also include the exempt-administrative staff and there are some institutions in which those terms, for reasons such as the desire to extend fringe benefits to particular groups, may include librarians, computer-center staff, and such. At most institutions it is appropriate to include department chairmen in this group, since their classification and assignments are still primarily instruction and research. However, there is

Definitions:

a significant number of major institutions where the department head is actually an administrator, to whom has been delegated specific administrative responsibilities and authority. Where such a situation exists, the department chairman is more appropriately classified as executive/ administrative/managerial professional.

Examples: Professor, associate professor, assistant professor, instructor, lecturer, and equivalent research titles.

Instruction/Research Assistants: This category is typically staffed by people with student status at the employing institution who perform under the supervision of the instruction/research professional staff.

Examples: Teaching associate, teaching assistant, teaching fellow, and equivalent research titles.

Specialist/Support Professionals: Exempt employees employed for the primary purposes of performing (typically) academic support, student service, and institutional-support activities. Excludes individuals who have executive or managerial (supervisory) responsibilities in these areas.

Examples: Pathologist, pharmacist, attorney, librarian, accountant, architect, systems analyst, psychologist, counselor.

Technical Employees: Individuals employed for the primary purpose of performing technical activities (that is, activities pertaining to the mechanical or industrial arts or the applied sciences). This category includes only nonexempt employees.

Examples: Computer operator, dental assistant, photographer, draftsman, practical nurse, occupational therapist, ornamental horticulturist, engineering technologist.

Office/Clerical Employees: Individuals employed for the primary purpose of performing clerical activities. This category includes only nonexempt employees.

Examples: Secretary, typist, bookkeeper, file clerk, inventory clerk.

Crafts/Trades Employees: Individuals employed for the primary purpose of performing (manually) skilled activities in a craft or trade. Includes only nonexempt employees.

Examples: Carpenter, plumber, electrician, roofer, painter, air-conditioning installer, appliance repairman, auto mechanic.

Definitions:

Service Employees: Individuals employed for the primary purpose of performing service (often unskilled) activities. Includes only nonexempt employees.

Examples: Custodian, groundskeeper, security guard, food-service worker, driver, messenger.

Full-time Employees: Those individuals available for full-time assignment or those designated as full-time in an official contract, appointment, or agreement. Normally, those individuals who work approximately 35-40 hours per week for the period being analyzed are considered full-time employees. Individuals on sabbatical leave should be included as full-time if that was the status of their employment prior to sabbatical.

Part-time Employees: Those individuals who are available for less than full-time assignment or who are designated as part-time in an official contract, appointment, or agreement. Employees who work less than approximately 35 hours per week are typically considered part-time.

Full-time Equivalent (FTE) Employees: The full-time employees plus the equivalent portion of the part-time employees' appointments; this calculation is made in accordance with an institutionally agreed upon convention for converting appointments of specific individuals to an equivalent number of full-time employees.

General Funds: The term general funds does not conform to standard accounting terminology, but refers to those funds that can be expended at the discretion of the institution. These funds would typically include tuition and fees, governmental appropriations, endowment income, sales and services of educational activities, and such. General funds are often referred to as hard money or that money that provides the core funding for the department or other academic unit.

External Funds: The term external funds does not conform to standard accounting terminology, but refers to those funds that are generated from sources external to the university and are generally restricted as to their expenditure. These funds would typically include governmental grants and contracts and private gifts, grants, and contracts. External funds are often referred to as soft money or that money that is peripheral to or in addition to the core funding of the department or other academic unit.

Salary Dollars: The term salary dollars refers to the total salaries budgeted or paid to all individuals within a particular employee category. Salary dollars should represent gross salaries but should exclude all fringe benefits paid by the employing institution.

Instructions:

All personnel data (headcount as well as FTE) should be collected at a single point in time--preferably the fall term census data typically used by each institution. FTEs may reflect the individuals' assignments for an academic term, an academic year or a fiscal year. In almost all cases, the best source of FTE data is the payroll file; therefore, the easiest data to report are FTEs as of a particular payroll period. Please indicate if the FTEs are budgeted positions or actual positions.

With regard to headcount data, each employee should be counted once, and only once, on this form on the basis of primary assignment. Employees should be counted as full-time or part-time on the basis of their employment status with the organization, rather than on the basis of employment in any one type of activity. In collecting headcount information, employees should not be prorated across disciplines or across employee categories.

FTEs should be calculated by looking at the assignments of part-time employees, converting those assignments to full-time equivalents and adding to them the number of full-time appointments for each employee category. Whereas, for headcount data, individuals are counted in only one discipline and in only one employee category, when calculating FTEs, they should be distributed across disciplines and across employee categories on the basis of their actual assignments. For many institutions, these data can be retrieved directly from payroll records where FTE (or proportions of assignment) to various accounts are recorded.

As an additional step, the FTEs and associated salary dollars can then be distributed by major source of funds--either general funds (hard dollars) or external funds (soft dollars). The amount recorded under salary dollars should be consistent with the time period for which FTEs are calculated. The salary dollars should match those recorded in Format D.1, Current Funds Expenditures for Academic Units.

PERSONNEL INFORMATION

CHARACTERISTICS OF FULL-TIME INSTRUCTION/RESEARCH

PROFESSIONAL STAFF

☐ Professional Staff on Tenure Track[2]

☐ Professional Staff Not on Tenure Track

Institution _____

Academic Unit _____

Time Period _____

		Tenure Status[1]		Sex		Race/Ethnic				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Academic Rank[1]	Full-time Staff	Tenured	Non-tenured on Track	Male	Female	White Non-Hispanic	Black Non-Hispanic	Hispanic	American Indian or Alaskan Native	Asian or Pacific Islander
Professor										
Associate professor										
Assistant professor										
Instructor										
All other instruction/ research staff										
Total										

1. Equivalent titles should be substituted for research professional staff.

2. Tenure Status (columns 2 and 2) should be completed only if this format pertains to Professional Staff on Tenure Track.

Definitions:

Professional Staff on Tenure Track: Those instruction/research-professional staff who have been granted tenure or who are eligible for tenure themselves or through the position they hold.

Professional Staff Not on Tenure Track: Those instruction/research-professional staff who are not themselves eligible for tenure or who are in positions for which tenure is not granted.

Academic Rank: Institutionally defined; equivalent titles should be substituted for research professional staff. The following academic ranks have been used in categorizing instruction/research staff: professor, associate professor, assistant professor, instructor, and all other instruction/research staff. Exclude graduate assistants or other part-time staff.

Full-Time Staff: Those individuals available for full-time assignment or those designated as full-time in an official contract, appointment, or agreement, and whose primary responsibilities include performing instruction and research activities within the academic unit. This category includes the exempt-research staff, but excludes the teaching and research assistants, most of whom work less than full-time. At most institutions it is appropriate to include department chairmen in this group, since their classification and assignments are still primarily instruction and research. Individuals on sabbatical leave should be included as full-time if that was the status of their employment prior to sabbatical.

Tenured Staff: Those individuals in each academic rank who have been granted tenure by the institution. If a position is tenured, but the person holding it has not yet earned the tenure privilege, the person should not be counted as having tenure.

Nontenured Staff: Those individuals in each academic rank who do not have tenure, but who are in positions that lead to consideration for tenure.

Race/Ethnic Status: Individuals may be included in the racial or ethnic group to which they appear to belong, are regarded by the community as belonging, or categorize themselves as belonging. However, no person should be counted in more than one race/ethnic category. The five race/ethnic categories are defined as follows:

White, Non-Hispanic: A person having origins in any of the original peoples of Europe, North Africa, the Middle East or the Indian subcontinent.

Black, Non-Hispanic: A person having origins in any of the black racial groups.

Definitions:

Hispanic: A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

American Indian or Alaskan Native: A person having origins in any of the original peoples of North America.

Asian or Pacific Islander: A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands, and Samoa.

Instructions:

Descriptive characteristics are to be collected for all full-time instruction/research-professional staff. The total number of individuals included in these formats should be consistent with the total number of full-time instruction/research-professional staff reported in Format C.1. Format C.2 should be completed twice--once for those full-time staff who are eligible for tenure and a second time for those full-time staff who are not eligible for tenure. If Format C.2 is completed for Professional Staff on Tenure Track, columns (2) and (3) would be completed by the academic unit. However, if C.2 is completed for Professional Staff Not on Tenure Track, columns (2) and (3) would be left blank. The information should be collected at a single point in time--preferably the institution's fall-term census date. Columns (2) through (10) can be recorded as simple tabulations or as percentages of column (1), for example, 55 percent male and 45 percent female.

PERSONNEL INFORMATION

AVERAGE SALARIES AND COMPENSATION OF INSTRUCTION/RESEARCH

PROFESSIONAL STAFF

☐ Professional Staff on Tenure Track

☐ Professional Staff Not on Tenure Track

Institution _____

Academic Unit _____

Time Period _____

Academic Rank[1]	Full-time Staff on 9/10-Month Salary Contracts					Full-time Staff on 11/12-Month Salary Contracts				
	Number of Persons	Average Salary	Average Fringe Benefits	Average Compen-sation	Average Age	Number of Persons	Average Salary	Average Fringe Benefits	Average Compen-sation	Average Age
Professor										
Associate professor										
Assistant professor										
Instructor										
All other instruction/ research staff										
Weighted Average	N/A[2]					N/A[2]				

1. Equivalent titles should be substituted for research professional staff.

2. Not applicable.

DEFINITIONS AND INSTRUCTIONS (C.3)

Definitions:

Professional Staff on Tenure Track: Those instruction/research-professional staff who have been granted tenure or who are eligible for tenure themselves or through the position they hold.

Professional Staff Not on Tenure Track: Those instruction/research-professional staff who are not themselves eligible for tenure or who are in positions for which tenure is not granted.

Academic Rank: Institutionally defined; equivalent titles should be substituted for research-professional staff. The following academic ranks have been used in categorizing instruction/research staff: professor, associate professor, assistant professor, instructor, and all other instruction/research staff. Exclude graduate assistants or other part-time staff.

Number of Persons: Refers to that number of full-time instruction/research staff who are hired on either a 9/10-month or an 11/12-month salary contract. Instruction/research staff on sabbatical leave should be reported at their regular salaries even though the staff member may be receiving reduced compensation while on leave. Chairmen of departments should be included if they were included in this category on Formats C.1 and C.2. Exclude any personnel who are not receiving full compensation for their services, for example, members of religious orders or people compensated by the military.

Average Salary: The average gross salary paid to full-time instruction/research staff for a 9/10-month or 11/12-month period of time. This figure represents the contractual amount of cash benefits accruing to the individual and excludes all fringe benefits. Average full-time salary should be reported for each academic rank.

Average Fringe Benefits: The average amount of fringe benefits paid or accruing to full-time instruction/research staff by the institution (or state agency). Fringe benefits include the institution's contribution to Social Security, retirement, medical insurance, life insurance, guaranteed disability income protection, unemployment compensation, workmen's compensation, cash tuition for faculty children, cash housing benefits, and other benefits in kind with cash options. If fringe benefits are not accounted for on an individual basis, they may have to be estimated as a percentage of average salary.

Average Compensation: The sum of the average gross salary and average fringe benefits paid to or on behalf of full-time instruction/research staff. Average compensation should be reported for each academic rank.

Average Age: The sum of all the ages of the full-time instruction/research staff divided by the number of instruction/research staff for each academic-rank category.

Instructions:

Sort staff appointments into two groups--those representing 9/10-month contracts and those representing 11/12-month contracts. The term 9/10-month salary applies to individuals who are employed for two semesters, three quarters, two trimesters, two four-month sessions, or the equivalent. Staff members who have fiscal year appointments or are appointed for the period of 11 months plus one month of vacation should be regarded as having contracts. Staff members should be reported as having 9/10-month or 11/12-month salary contracts on the basis of the period of employment; not on the basis of the number of installments in which salaries are paid.

Format C.3 should be completed twice--once for those full-time staff who are eligible for tenure and a second time for those full-time staff who are not eligible for tenure.

In place of Average Salary, some academic units may prefer to report salary scales or ranges for each academic rank. This change in reporting should be appropriately footnoted by the academic unit.

FINANCE

FINANCIAL INFORMATION

CURRENT FUNDS EXPENDITURES FOR ACADEMIC UNITS

☐ Budgeted Expenditures

☐ Actual Expenditures

Institution _____

Academic Unit _____

Time Period _____

Type of Expenditure	General Funds (Hard Dollars)	External Funds (Soft Dollars)	Funds Total
Exempt staff salaries:			
Executive/administrative/managerial professionals Instruction/research professionals Instruction/research assistants Specialist/support professionals			
Subtotal: Exempt staff salaries			
Exempt Staff Benefits			
Nonexempt staff salaries:			
Technical employees Office/clerical employees Crafts/trades employees Service employees			
Subtotal: Nonexempt staff salaries			
Nonexempt Staff Benefits			
Supplies and services expenditures			
Equipment expenditures			
Total Current Funds Expenditures			

Definitions:

Personnel Categories: The same personnel categories are recommended that were used in calculating full-time equivalencies (Format C.1).

Exempt Employee: An employee whose conditions of employment and compensation are not subject to the provisions of the Fair Labor Standards Act of 1938 as amended. Exempt employees are not eligible for overtime payment. According to Section 13 of the act, an exempt employee is "any employee employed in a bona fide executive, administrative, or professional capacity...."

Nonexempt Employee: An employee whose conditions of employment and compensation are subject to the provisions of the Fair Labor Standards Act of 1938, as amended.

Executive/Administrative/Managerial Professionals: Exempt employees employed for the primary purpose of managing the institution or a customarily recognized department or subdivision thereof. By convention this category includes deans but most commonly, although not always, will exclude chairmen of academic departments (who usually are classified as instruction/research employees). Inclusion in this category requires the individual to have supervisory responsibilities.

Examples: President, controller, dean, director, assistant to the president, assistant dean, assistant director, coordinator.

Instruction/Research Professionals: Individuals employed for the primary purposes of performing instruction and research activities. Instruction/research professionals include the exempt-research staff. In most institutions of postsecondary education, these employees are the faculty. This term faculty is advisedly not employed in this manual; in similar manner, the term academic is also not used. These terms describe very different groups of employees at different institutions. At some institutions, the terms faculty or academic staff may include only those who engage in classroom teaching. In others, they will commonly include those who teach and/or do research. In still others, those terms will also include the exempt-administrative staff and there are some institutions in which those terms, for reasons such as the desire to extend fringe benefits to particular groups, may include librarians, computer-center staff, and such. At most institutions it is appropriate to include department chairmen in this group, since their classification and assignments are still primarily instruction and research. However, there is a significant number of major institutions where the department head is actually an administrator, to whom has been delegated specific administrative responsibilities and authority. Where such a situation exists, the department chairman is more appropriately classified as executive/administrative/managerial professional.

Definitions:

Examples: Professor, associate professor, assistant professor, instructor, lecturer, and equivalent research titles.

Instruction/Research Assistants: This category is typically staffed by people with student status at the employing institution who perform under the supervision of the instruction/research-professional staff.

Examples: Teaching associate, teaching assistant, teaching fellow, and equivalent research titles.

Specialist/Support Professionals: Exempt employees employed for the primary purposes of performing (typically) academic support, student service, and institutional-support activities. Excludes individuals who have executive or managerial (supervisory) responsibilities in these areas.

Examples: Pathologist, pharmacist, attorney, librarian, accountant, architect, systems analyst, psychologist, counselor.

Technical Employees: Individuals employed for the primary purpose of performing technical activities (that is, activities pertaining to the mechanical or industrial arts or the applied sciences). This category includes only nonexempt employees.

Examples: Computer operator, dental assistant, photographer, draftsman, practical nurse, occupational therapist, ornamental horticulturist, engineering technologist.

Office/Clerical Employees: Individuals employed for the primary purpose of performing clerical activities. This category includes only nonexempt employees.

Examples: Secretary, typist, bookkeeper, file clerk, inventory clerk.

Crafts/Trades Employees: Individuals employed for the primary purpose of performing (manually) skilled activities in a craft or trade. Includes only nonexempt employees.

Examples: Carpenter, plumber, electrician, roofer, painter, air-conditioning installer, appliance repairman, auto mechanic.

Definitions:

Service Employees: Individuals employed for the primary purpose of performing service (often unskilled) activities. Includes only nonexempt employees.

Examples: Custodian, groundskeeper, security guard, food-service worker, driver, messenger.

General Funds: The term general funds does not conform to standard accounting terminology, but refers to those funds that can be expended at the discretion of the institution. These funds would typically include tuition and fees, governmental appropriations, endowment income, sales and services of educational activities, and such. General funds are often referred to as hard money or that money that provides the core funding for the department or other academic unit.

External Funds: The term external funds does not conform to standard accounting terminology, but refers to those funds that are generated from sources external to the university and are generally restricted as to their expenditure. These funds would typically include governmental grants and contracts and private gifts, grants, and contracts. External funds are often referred to as soft money or that money that is peripheral to or in addition to the core funding of the department or other academic unit.

Salaries: The term salaries refers to the total salaries budgeted or paid to all individuals within a particular employee category. Salary dollars should represent gross salaries but should exclude all fringe benefits paid by the employing institution.

Fringe Benefits: Includes all benefits paid and accruing to an employee, regardless of whether the benefits or equivalent cash options are available to all. Fringe benefits include the institution's contribution to Social Security, retirement, medical insurance, life insurance, guaranteed disability, income protection, unemployment compensation, workmen's compensation, cash tuition for faculty children, cash housing benefits, and other benefits in-kind with cash options.

Supplies and Services Expenditures: Materials and services that are consumed or expended within a limited time period--normally one operating cycle. Supplies and services will typically include the following types of expenditures: supplies (consumable instructional, research, and office supplies); communications (telephone, telegraph, postal, printing, binding, and reproduction services); travel (transportation, food, lodging, and miscellaneous expenses); contractual services, rental of leasing of equipment; purchase of minor equipment; property taxes (or payments in lieu of), and utilities (gas, coal, oil, water, sewage, and electricity).

Definitions:

Equipment Expenditures: Expenditures for equipment items that benefit the institution, program, course of study, or activity for more than one operating period. This category will typically include expenditures for scientific equipment, laboratory apparatus, office machines and equipment, furniture and furnishings, and other items of a similar nature. Excluded are any equipment items purchased from capital funds.

Instructions:

This format is a summary of expenditures for a department or other academic unit. Please indicate if the dollars represent budgeted or actual expenditures. The salary information should be consistent with the personnel information presented in Format C.1.

Each of the four exempt and four nonexempt employee categories should be represented by a line-item entry on this format. In many cases, an academic unit will have no Crafts/Trades Employees within the unit; thus that line will indicate a 0 entry.

FINANCIAL INFORMATION

ACADEMIC SUPPORT EXPENDITURES AND PERSONNEL

☐ Budgeted Expenditures/Personnel

☐ Actual Expenditures/Personnel

Institution _____

Time Period _____

Academic Support Categories (4.0)	Expenditures			Personnel		
	General Funds (Hard Dollars)	External Funds (Soft Dollars)	Total Funds	FTE Exempt	FTE Nonexempt	Total FTE
Libraries (4.1)						
Museums and galleries (4.2)						
Audiovisual services (4.3)						
Computing support (4.4)						
Ancillary support (4.5)						
Academic administration (4.6)						
Course and curriculum development (4.7)						
Academic personnel development (4.8)						
Total						

Definitions:

General Funds: The term general funds does not conform to standard accounting terminology but refers to those funds that can be expended at the discretion of the institution. These funds would typically include tuition and fees, governmental appropriations, endowment income, sales and services of educational activities, and such. This category also includes all funds related to the operation of auxiliary enterprises. General funds are often referred to as hard money or that money that provides the core funding for the academic support unit.

External Funds: The term external funds does not conform to standard accounting terminology, but refers to those funds that are generated from sources external to the university and are generally restricted as to their expenditure. These funds would typically include governmental grants and contracts. External funds are often referred to as soft money or that money that is peripheral to or in addition to the core funding of the academic support unit.

Total Funds: The sum of the general funds, external funds, and auxiliary enterprises' expenditures.

Full-time Equivalent (FTE) Exempt Personnel: The equivalent number of full-time positions that are not subject to the provisions of the Fair Labor Standards Act of 1938 as amended.

Full-time Equivalent (FTE) Nonexempt Personnel: The equivalent number of full-time positions that are subject to the provisions of the Fair Labor Standards Act of 1938 as amended.

Total FTE Personnel: The total number of full-time equivalent positions, both exempt and nonexempt.

Libraries (4.1): This category includes those activities that directly support the collection, cataloging, storage, and distribution of published materials, primarily in support of the institution's academic programs.

Museums and Galleries (4.2): This category includes those activities related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, and so forth, primarily in support of the institution's academic programs.

Audiovisual Services (4.3): This category includes audio and visual services that have been established to support the institution's instruction, research, and public-service programs.

Computing Support (4.4): This category includes computer services established to support the institution's instruction, research, or public-service activities. Funds expended for administrative data processing should be classified under institutional support (Format D.4).

Definitions:

Ancillary Support (4.5): This category includes those academic-support service activities not included elsewhere.

Examples: Demonstration school, glass-blowing shop, planetarium, radio station, television station, university press, vivarium.

Academic Administration (4.6): This category includes those activities that provide administrative support and management direction to the instruction, research, and public-service programs. Top-level administrative officers, such as vice-presidents and vice-chancellors, are included under Executive Management of Format D.4.

Examples: Academic deans, departmental chairpersons, university-wide committees.

Course and Curriculum Development (4.7): This category includes the planning and development activities established to improve or add to the instructional offerings of the academic programs. These course and curriculum developments should be intended for use in future course offerings (subsequent to the current budget period).

Academic Personnel Development (4.8): This category includes those activities that provide the faculty with opportunities to increase their personal and professional growth and development, or evaluate and reward their professional performance.

Examples: Faculty awards, faculty-development programs, in-service faculty-education programs, sabbatical leaves.

Instructions:

This format is a detailed break-out of the institution's current fund expenditures and personnel employed in the various academic-support areas. The definitions and examples used in the academic-support areas are based on the NCHEMS Program Classification Structure. For additional help in classifying expenditures or positions, see NCHEMS Technical Report #63.

FINANCIAL INFORMATION

STUDENT SERVICE SUPPORT EXPENDITURES AND PERSONNEL

☐ Budgeted Expenditures/Personnel

☐ Actual Expenditures/Personnel

Institution _____

Time Period _____

	Expenditures			Personnel		
Student-Service Categories (5.0)	General Funds (Hard Dollars)	External Funds (Soft Dollars)	Total Funds	FTE Exempt	FTE Nonexempt	Total FTE
Student service administration (5.1)						
Social and cultural development (5.2)						
Counseling and career guidance (5.3)						
Financial aid administration (5.4)						
Student auxiliary services (5.5)						
Intercollegiate athletics (5.6)						
Total						

Definitions:

General Funds: The term general funds does not conform to standard accounting terminology, but refers to those funds that can be expended at the discretion of the institution. These funds would typically include tuition and fees, governmental appropriations, endowment income, sales and services of education activities, and such. This category also includes all funds related to the operation of auxiliary enterprises. General funds are often referred to as hard money or that money that provides the core funding for the student service unit.

External Funds: The term external funds does not conform to standard accounting terminology, but refers to those funds that are generated from sources external to the university and are generally restricted as to their expenditure. These funds would typically include governmental grants and contracts. External funds are often referred to as soft money or that money that is peripheral to or in addition to the core funding of the student service unit.

Total Funds: The sum of the general funds, external funds, and auxiliary enterprises' expenditures.

Full-time Equivalent (FTE) Exempt Personnel: The equivalent number of full-time positions that are not subject to the provisions of the Fair Labor Standards Act of 1938 as amended.

Full-time Equivalent (FTE) Nonexempt Personnel: The equivalent number of full-time positions that are subject to the provision of the Fair Labor Standards Act of 1938 as amended.

Total FTE Personnel: The total number of full-time equivalent positions, both exempt and nonexempt.

Student Service Administration (5.1): This category includes those student service activities that cut across multiple student support subprograms or provide central administrative services to student service programs.

Examples: Dean of Students, Dean of Men, Director of Student Activities, Disadvantaged Student Services, Women's Programs, Veterans Programs, Orientation Program.

Social and Cultural Development (5.2): This category includes those activities related to the social and cultural development of students outside of the formal degree curriculum. Intercollegiate athletics are excluded from this category.

Examples: Fraternities and sororities, student groups and organizations, student recreation, intramurals, cultural events, student governance.

Counseling and Career Guidance (5.3): This category includes those activities related to formal counseling, career guidance, and vocational placement. Excluded from this category are the activities of faculty advising, faculty counseling, and student employment services provided while students are still enrolled in school.

Examples: Career placement, vocational counseling, personal counseling, psychological and vocational testing.

Financial Aid Administration (5.4): This category includes those administrative activities intended to provide financial aid services and assistance to students. Excluded are any actual financial aid grants made to students.

Student Auxiliary Services (5.5): This category includes those essentially self-supporting operations that exist to serve primarily the student body. A fee normally is charged for these services, often directly related to, but not necessarily equal to, the cost of the service rendered.

Examples: Residence halls, food services, college stores, student health services.

Intercollegiate Athletics (5.6): This category includes all athletic activities in which an institution participates with other colleges and universities. Excluded are intramural athletics that are included in 5.2, Social and Cultural Development.

Instructions:

This format is a detailed description of the institution's current fund expenditures and personnel employed in the various student service areas. The definitions and examples used in the student service areas are based on the NCHEMS Program Classification Structure. For additional help in classifying expenditures or positions, see NCHEMS Technical Report #63.

FINANCIAL INFORMATION

INSTITUTIONAL SUPPORT EXPENDITURES AND PERSONNEL

☐ Budgeted Expenditures/Personnel

☐ Actual Expenditures/Personnel

Institution _____

Time Period _____

	Expenditures			Personnel		
Institutional-Support Categories (6.0)	General Funds (Hard Dollars)	External Funds (Soft Dollars)	Total Funds	FTE Exempt	FTE Nonexempt	Total FTE
Executive management (6.1)						
Fiscal operations (6.2)						
General administrative services (6.3)						
Logistical services (6.4)						
Physical plant operations (6.5)						
Faculty and staff auxiliary services (6.6)						
Public relations and development (6.7)						
Student recruitment, admissions and records (6.8)						
Total						

Definitions:

General Funds: The term general funds does not conform to standard accounting terminology, but refers to those funds that can be expended at the discretion of the institution. These funds would typically include tuition and fees, governmental appropriations, endowment income, sales and services of educational activities, and such. This category also includes all funds related to the operation of auxiliary enterprises. General funds are often referred to as hard money or that money that provides the core funding for the institutional-support unit.

External Funds: The term external funds does not conform to standard accounting terminology, but refers to those funds that are generated from sources external to the university and are generally restricted as to their expenditure. These funds would typically include governmental grants and contracts and private gifts, grants, and contracts. External funds are often referred to as soft money or that money that is peripheral to or in addition to the core funding of the institutional-support unit.

Total Funds: The sum of the general funds, external funds, and auxiliary-enterprise expenditures.

Full-time Equivalent (FTE) Exempt Personnel: The equivalent number of full-time positions that are not subject to the provisions of the Fair Labor Standards Act of 1938 as amended.

Full-time Equivalent (FTE) Nonexempt Personnel: The equivalent number of full-time positions that are subject to the provisions of the Fair Labor Standards Act of 1938 as amended.

Total FTE Personnel: The total number of full-time equivalent positions, both exempt and nonexempt.

Executive Management (6.1): This category includes all central executive-level activities concerned with the overall management and long-range planning functions of the entire institution.

Examples: Chancellor, president, vice-chancellor, vice-president, the planning office, coordinating board, governing board.

Fiscal Operations (6.2): This category includes those activities related to the fiscal operations of the institution.

Examples: Budget officer, business manager, auditor, controller, payroll accounting.

Definitions:

General Administrative Services (6.3): This category includes those activities established for the general administrative operations, services, and functions of the institution as well as those activities related to personnel records for the faculty and staff.

Examples: Administrative data processing, administrative services, affirmative action office, personnel director, room scheduling, space allocation, and scheduling.

Logistical Services (6.4): This category includes those activities related to the procurement, storage, and distribution of materials and supplies as well as the campus-wide transportation and communication systems. Also included are those activities related to the environmental health and safety of the students and staff.

Examples: Campus security, car pool, environmental health and safety, freight, parking, purchasing, traffic engineer.

Physical Plant Operations (6.5): This category includes those activities related to the maintenance of existing grounds and facilities, the provision of utility services, and the planning and design functions of future plant expansion and modification. The actual capital expenditures for the plant expansion and modification should be excluded.

Examples: Building maintenance, campus architect, custodial service, grounds maintenance.

Faculty and Staff Auxiliary Services (6.6): This category includes those support activities that have been established primarily to serve the faculty and staff. A fee normally is charged for these services, often directly related to, but not necessarily equal to, the cost of the service rendered. Auxiliary services that benefit both the student body and the faculty and staff should be classified under Student Auxiliary Services (5.5), Format D.3.

Examples: Faculty club, faculty housing, faculty and staff child care, faculty and staff recreation center, health services for faculty and staff.

Public Relations and Development (6.7): This category includes those institutional activities established to maintain relations with the local community, institutional alumni, and the public in general, and to conduct activities related to fund raising and development.

Examples: Alumni clubs, alumni office, fund raising, development office, information services.

Definitions:

Student Recruitment, Admissions, and Records (6.8): This category includes those activities conducted by an institution that relate to the recruitment of new students, the student admissions process, and the administration of student records.

Examples: Admissions, registrar, student records, transcripts, photo I.D.'s.

Instructions:

This format is a detailed description of the institution's current fund expenditures and personnel employment in the various institutional-support areas. The definitions and examples used in the institutional support areas are based on the NCHEMS Program Classification Structure. For additional help in classifying expenditures or positions, see NCHEMS Technical Report #63.

☐ Budgeted Revenues

☐ Actual Revenues

FINANCIAL INFORMATION

CURRENT FUNDS REVENUES BY SOURCE

Institution _____

Academic Unit _____

Time Period _____

Source of Funds		Unrestricted Funds	Restricted Funds	Total Funds
Tuition and fees	(1)			
Governmental appropriations	(2)			
Federal	(3)	[ ]	[ ]	[ ]
State	(4)	[ ]	[ ]	[ ]
Local	(5)	[ ]	[ ]	[ ]
Governmental grants and contracts	(6)			
Federal	(7)	[ ]	[ ]	[ ]
State	(8)	[ ]	[ ]	[ ]
Local	(9)	[ ]	[ ]	[ ]
Private gifts, grants, and contracts	(10)			
Endowment income	(11)			
Sales and services of educational activities	(12)			
Sales and services of auxiliary enterprises	(13)			
Sales and services of hospitals	(14)			
Independent operations	(15)			
Other sources	(16)			
Total Current Funds Revenues	(17)			

Note: Bracketed amounts should be included in the values reported for their respective category, for example, dollars for Federal Appropriations (line 3) should be included in the amounts reported for Gov rnmental Appropriations (line 2).

Definitions:

Current Funds Revenues: The accrual basis of accounting recommended for use in higher education stipulates that revenues are reported only when earned. Therefore all unrestricted monies are reported as revenue as soon as they are accepted by the institution. However, restricted funds are not earned until all of the terms of the agreement under which they were given to the institution have been met and these terms are met only when the monies are expended in accordance with those restrictions. Thus, restricted funds are initially reported as *additions* when they are received (all *additions* are reported in the Statement of Changes in Fund Balances) and are not reported as revenues until they have been expended. The term revenues generally is used only in the Current Fund and includes (1) all *unrestricted* monies accepted during the reporting period and (2) that portion of *restricted* funds expended for operating purposes during the reporting period.

Funds Restrictions:

Unrestricted Funds: Monies that may be used for any purpose deemed necessary by the institution's management. This category would include all designated funds (unrestricted funds that may be used only for those purposes designated by the institution's governing board). However, the governing board may change the designations at any time and redesignate the funds for some other use, so designated funds are shown as unrestricted. All unrestricted funds the institution receives must be reported first in the Unrestricted Current Fund. Then, if necessary or desirable, they may be designated and transferred to another fund group.

Restricted Funds: Monies that are given to the institution for a very specific purpose and must be used only for that purpose.

Sources of Revenues:

(1) Tuition and Fees: Tuition and fees include all tuition and fees assessed (net of refunds) against students for current operating purposes. Tuition and fees remissions or exemptions should be assessed and reported as revenue even though there is no intention of collection from the student. An amount equal to such remissions or exemptions should be reflected as expenditures and classified in the category Scholarships and Fellowships (if that is the purpose of the exemption) or classified as staff benefits in the appropriate expenditure category (if the exemption is made in compliance with a formalized policy granting exemptions to relatives of the institution's staff or the staff itself).

Definitions:

If tuition and/or fees are remitted to the state as an offset to the state appropriation, the amount of tuition and fees should be deducted from the total for state appropriations and added to the total for tuition and fees.

If the assignment of student fees to debt service, renewals and replacements, or unexpended plant funds is an administrative action only, or is subject to change by the governing board, then such fees should be reported as Unrestricted Current Funds revenues and included in this category. Pledged revenue under bond-indenture agreements should not be reported as additions to plant funds, but should be reported as Unrestricted Current Funds revenues. Monies from fees on debt service on institutional plant, or for renewals and replacements of plant, or for expansion of facilities should not be reported under this classification, but should be reported as direct additions to plant funds, since such fees are not legally available for current operating purposes.

Revenues from tuition and fees for an academic term, such as a summer session, conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any summer session should be reported in the same fiscal year. This procedure for reporting the revenues of summer sessions is an allowable exception to reporting revenues on a accrual basis. All other revenues should be reported when earned.

Charges for room, board, and other services rendered by auxiliary enterprises are not included in this category but should be classified as Sales and Services of Auxiliary Enterprises. If an all-inclusive fee for tuition, room, and board is charged, a reasonable allocation should be made between the categories Tuition and Fees and Sales and Services of Auxiliary Enterprises.

Fees assessed for student health services that are operated as a service to the student body rather than as an auxiliary enterprise would be included in this category.

(3) Governmental Appropriations - Federal

(4) Governmental Appropriations - State

Definitions:

(5) Governmental Appropriations - Local

Governmental appropriations include those monies received from or made available to an institution through acts of a legislative body. They do not include governmental grants or contracts. These three categories include all such unrestricted appropriations and all restricted appropriations to the extent expended for current operations.

Funds disbursed for the account of the institution by a governmental agency, such as payments into a state retirement system on behalf of the institution, would be included in these categories.

These categories include only governmental appropriations made from tax levy funds, including those taxes levied directly by the institution under authority granted by the legislature or constitution, federal land-grant appropriations, and federal revenue-sharing funds. They do not include institutional fees and other income reappropriated by the legislature to the institution. Tuition and fees collected by the institution and returned to the institution in the form of appropriations (that is, reappropriated tuition and fees) would have to be subtracted as they already appear as tuition and fees.

Governmental appropriations should be categorized by the governmental level (federal, state, or local) of the legislative body funding the appropriation. The following criterion should be used in determining which legislative level is the funder:

> The funder level is the same as the level of that agency making the decision that the monies will be appropriated for the particular purpose for which they are ultimately expended.

For example, if the federal government stipulates a specific use for particular monies and those monies subsequently are only administered by the state, the funds would be classified as federal monies. However, if the federal government distributes funds to the state for unspecified general purposes (for example, general revenue sharing) and the state then appropriates all or a portion of those monies to the institution, the funds received by the institution should be classified as state monies rather than federal monies.

Definitions:

The determination of whether a particular governmental appropriation should be classified as restricted or unrestricted funds should be based upon the ability of the institution to effect a change in the intended use of the funds during the reporting period, should circumstances require. If a change in the intended use of the funds can be made without having to go through the legislative process, the funds should be considered unrestricted. State general fund appropriations should be considered unrestricted funds unless the legislature places restrictions on their use so specific they substantially reduce the institution's flexibility in its financial operations. Where an intermediate group exists, if a change in restrictions needs to be made and it can be made by the intermediate body without having to go back through the legislative process, the funds appropriated should be considered unrestricted.

(7) Governmental Grants and Contracts - Federal

(8) Governmental Grants and Contracts - State

(9) Governmental Grants and Contracts - Local

Governmental grants and contracts include revenues from governmental agencies that are received or made available for specific projects or programs. It is assumed that in the case of a grant or contract, the legislative body makes appropriations to a governmental agency, which in turn enters into contracts with, or makes grants to, individual institutions. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a governmental grant or contract.

Governmental grants and contracts should be categorized by the governmental level (federal, state, or local) of the agency providing the funds to the institution. The following criterion should be used in determining which governmental level should be considered the funder:

> The funder level is the same as the level of that agency that makes the decision that the contract will be entered into with, or the grant made to, the institution for the particular purpose for which it is ultimately transacted.

For example, if a federal agency stipulates a specific use for particular monies and those monies are only administered by state agencies, the funds would be classified as federal monies.

Definitions:

Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as Restricted Current Funds revenues. Related indirect costs recovered should be reported as unrestricted revenues.

(10) Private Gifts, Grants, and Contracts

Private gifts, grants, and contracts include amounts from individuals or nongovernmental organizations. The funds included in this category are of two types: (1) private gifts and grants and (2) private contracts. Private gifts and grants include those monies received from private donors for which no legal consideration is involved (that is, no specific goods or services must be provided to the donor in return for the monies). Private contracts include those monies received for which specific goods and services must be provided to the funder as stipulation for receipt of the funds. This category includes all unrestricted gifts, grants, and bequests as well as all restricted gifts, grants, and contracts to the extent that the monies are expended for current operations.

Only those revenues derived from the provision of goods or services directly related to instruction, research, or public service are included in the category Private Gifts, Grants, and Contracts. Revenues derived from the sale of goods or services incidental to the conduct of instruction, research, or public service shou'd be shown as Sales and Services of Educational Activities.

Income from funds held in revocable trusts or distributable by direction of the trustees of such trusts should be reported under this classification. This category does not include revenues derived from contracts for activities not related to the primary missions of the institution (for example, land rental and utility services). But monies received as a result of gifts, grants, or contracts from a foreign government would be included in this category.

Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as Restricted Current Funds revenues. Related indirect costs recovered should be reported as unrestricted revenues.

When the performance of donated services is significant for an institution, the value of donated services should be included in this category. The value of donated services should be determined by relating such services to equivalent salaries and wages (including the normal staff benefits, such as group insurance and retirement benefits) for similarly ranked personnel in the same

Definitions:

institution or similar institutions. This gross amount should be reduced by the amount of maintenance, living costs, and personal expenses whenever such expenses are incurred on behalf of the contributing personnel (such as in institutions operated by religious groups). An imputed value for donated services should be recorded in this category only if the following circumstances exist:

1. The amount of such donated services is significant when compared to the total revenues for the reporting entity

2. The services performed are a normal part of the institution's programs or supporting services and would otherwise be performed by salaried personnel

3. The institution exercises control over the employment and duties of the donors of the services

4. The institution has a clearly measurable basis for determining the value of such services

In reporting a figure for Private Gifts, Grants, and Contracts, that portion of the total that is an amount inputed to donated services should be clearly identified and appropriately noted in the financial statements of the institution.

(11) Endowment Income

Endowment income includes the following: (1) unrestricted income of endowment and similar funds, (2) restricted income of endowment and similar funds to the extent expended for current operating purposes, and (3) income from funds held in trust by others under irrevocable trusts. The unrestricted income from endowment and similar funds credited to revenues should be the total ordinary income earned (or yield) on the investments of these funds.

Income from investments of endowment and similar funds does not include capital gains and losses, since such gains and losses are accounted for in the Endowment and Similar Funds group. If a portion of the gains of endowment or quasi-endowment funds investments is utilized for current operating purposes, the portion so utilized should be reported as a transfer rather than as revenues

Income from funds held in trust by others under irrevocable trusts should be separately identified under this heading.

Definitions:

(12) Sales and Services of Educational Activities

Sales and services of educational activities include revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples of such revenues are film rentals, scientific and literary publications, testing services, university presses, and dairy products. For revenue-reporting purposes, the type of service rendered takes precedence over the form of the agreement by which those services are rendered. Include revenues for the sales and services related to agricultural-experiment stations and extension services in this category. Therefore, the incidental revenues of educational departments would not be included in the category Private Gifts, Grants, and Contracts, even if they should be performed under contract.

If service to the students rather than training and instruction is the primary purpose of the activities that create the revenue, it should be classified as Sales and Services of Auxiliary Enterprises.

This category does not include the revenues generated by hospitals operated by the institution. These revenues should be classified as Sales and Services of Hospitals. However, revenues derived from health clinics that are not part of a hospital, excluding those that are a part of the student health services program, should be reported in this category.

(13) Sales and Services of Auxiliary Enterprises

This category includes all revenues generated by the auxiliary-enterprises operations of the institution. An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff and that charges a fee that is directly related, although not necessarily equal, to the cost of the service. The general public may be served incidentally by some auxiliary enterprises. Auxiliary enterprises include residence halls, food services, student-health services, intercollegiate athletics (if operated as essentially self-supporting operations), college unions, college stores, and other services, such as barber shops and movie houses.

This category does not include revenues received in the form of grants, gifts, or endowment income restricted for auxiliary enterprises, but is limited to monies derived directly from the operation of the auxiliary enterprises themselves.

Definitions:

(14) Sales and Services of Hospitals

Sales and services of hospitals includes the revenues (net of discounts, allowances, and provision for doubtful accounts) of a hospital operated by the institution. It includes revenue from daily patient services (medical, surgical, pediatrics, intensive care, and so forth), revenue from nursing services (operating room, recovery room, and so forth), and revenue from other professional services (laboratories, blood banks, and so forth). It does not include revenue for research and other grants, gifts, appropriations, or endowment income restricted for hospital operations, but is limited to monies that are directly attributable to the operation of the hospital. Revenues of health clinics that are part of the hospital should be included in this category, unless such clinics are part of the student-health services program.

(15) Independent Operations

Independent Operations includes all revenues associated with operations independent of or unrelated to the primary missions of the institution (instruction, research, public service) although they may indirectly contribute to the enhancement of these programs. This category generally includes only those revenues associated with major federally funded research laboratories. Such revenues include not only those derived from sales and services of such operations, but all other revenue for research and other grants, gifts, or appropriations restricted to these operations This category does not include the net profit (or loss) from operations owned and managed as investments of the institution's endowment funds.

(16) Other Sources

Other Sources includes all items of revenue not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. This category also includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (such as miscellaneous rentals and the sale of computer time).

FINANCIAL INFORMATION

COLUMNAR BALANCE SHEET

Institution _____

Date _____

(In Thousands of Dollars)		Current Funds		Loan Funds	Endowment Similar Funds	Annuity & Life Income Funds	Plant Funds			
		Unrestricted	Restricted				Unexpended	Renewal & Replacement	Retirement of Indebtedness	Investment in Plant
Assets										
Cash	(1)									
Investments	(2)									
Accounts receivable	(3)									
Inventories, prepaid expenses, and such	(4)									
Notes receivable	(5)									
Institutional plant	(6)									
Interfund borrowing - due from	(7)									
Total assets	(8)									
Liabilities										
Accounts payable & accrued liability	(9)									
Student deposits	(10)									
Deferred revenues	(11)									
Notes payable	(12)									
Contracts payable	(13)									
Mortgages payable	(14)									
Bonds payable	(15)									
Interfund borrowing - due to	(16)									
Total liabilities	(17)									
Fund Balances										
For current operations - unrestricted	(18)									
For current operations - restricted	(19)									
Board-designated funds	(20)									
Restricted to other than current purposes	(21)									
Net investment in institutional plant	(22)									
Total fund balances	(23)									
Total liabilities & fund balances	(24)									

Definitions:

Assets:

(1) Cash

Includes the cash on hand, petty cash, and cash in bank accounts, associated with each fund group. Does not include short-term investments.

(2) Investments

Includes marketable securities, real estate, patents, copyrights, royalties, participations, and so forth. Investments purchased are reported in the financial statements at cost and investments received as gifts at the fair market or appraised value of the date of gift, unless there has been an impairment of value not considered to be temporary. (As a permissible alternative, investments, exclusive of physical plant, may be reported in the financial statements at current market value or fair value, provided this basis is used for all investments of all funds.) If the institution records investments on the balance sheet at cost, information should be included to show market value. Investments may be categorized further as securities, real estate, and other investments.

- Securities: Includes bonds, notes, preferred stocks, and common stocks.
- Real Estate: Includes real property in which funds are invested for the purpose of producing income (usually a part of the Endowment Fund). Such properties may be acquired by gift, purchase, or foreclosure of mortgage notes.

(3) Accounts Receivable

Includes all amounts owed the institution, generally on open account, and limited to collectable amounts of completed sales of goods and services. Governmental appropriations that are subject to release by a governmental officer for institutional use should be shown here and not under cash. Accounts receivable are shown at face value less an allowance for doubtful accounts.

(4) Inventories

Merchandise for sale including supplies and stocks-in-stores. Examples of the latter are office supplies, fuel, building supplies, and goods not yet charged as expense but carried in stock in general storerooms for future requisition or sale. Inventories are not charged as expense until used. Merchandise for sale includes such items as inventories of student stores, university presses, and food service.

Definitions:

(4) Prepaid Expenses and Deferred Charges

Includes that portion of operating expenditures properly chargeable in a period subsequent to the date of the balance sheet.

(5) Notes Receivable

Includes all amounts owed on promissory notes from debtors. Notes receivable for loans should be carried in the Loan Funds group at face value less allowance for doubtful loans. Provision for doubtful loans should be charged to the equity account of the specific loan fund.

(6) Institutional Plant

The physical property owned by an institution and used for institutional purposes, such as land, buildings, improvements other than buildings, and equipment.

(7) Interfund Borrowing Due From Other Funds

Represents the amounts of funds loaned temporarily between fund groups (for example, Unrestricted Current Funds loaned to the Plant Fund).

Liabilities:

(9) Accounts Payable and Accrued Liabilities

Represents liabilities for goods received and other expenses incurred for which disbursement have not been made as of the date of the report. Payrolls due and unpaid are included in this category in the Current Fund. Amounts deducted from payrolls and not yet forwarded to proper agencies, such as income taxes withheld, social security taxes, and retirement annuity premiums, are shown here.

(10) Student Deposits

Includes receipts for various purposes that an institution may be required to repay in whole or in part. Examples are deposits for breakage, room-rental contracts, keys, library books, and reservations for admission to the institution or to the residence halls.

Definitions:

(11) Deferred Revenues

Includes payments made to the institution in advance of the reporting period to which they apply for services to be rendered in a subsequent reporting period. Examples are tuition, fees, and room rentals paid in advance of the fiscal period to which they apply.

(12) Notes Payable

Represents liabilities for outstanding notes.

(13) Contracts Payable

Includes the present value of the aggregate liability for annuities payable in the Annuity Funds and income payable in the Life Income Funds based upon acceptable life-expectancy tables. When a gift is received the present value of the annuities payable is credited to the liability account and the remainder to the fund balance. Periodically an adjustment is made between the liability and the fund balance to reflect the recomputation of the liability based on the revised life expectancy.

(14) Mortgages Payable

Represents liabilities for outstanding mortgages.

(15) Bonds Payable

Represents liabilities for outstanding bonds.

(16) Interfund Borrowing Due to Other Funds

Represents the amounts of funds loaned temporarily between fund groups (for example, Unrestricted Current Funds loaned to the Plant Fund).

Definitions:

Funds Balances:

(18) Current Funds Balance - Unrestricted

The unrestricted fund balance in the Current Fund represents the net accumulation over the years of the excess of unrestricted current funds revenues over current funds expenditures and transfers. This amount is available for future operating purposes or for any other use approved by the governing board of the institution. There will be a negative fund balance if cumulative expenditures and transfers have exceeded revenues.

(19) Current Funds Balance - Restricted

Represents the unexpended balances of funds restricted by donors or other outside agencies to specific operating purposes. These funds originate from income on restricted endowment funds, gifts from donors who have placed limitations on their use, and grants from private or governmental sources specifically for research, training, and so forth. This item on the balance sheet consists of those restricted funds available for expenditure in future reporting periods.

(20) Board-Designated Funds

This item includes all unrestricted fund balances (outside the Current Fund) and, therefore, represents that portion of fund balances designated by the institution's governing board for use in those fund groups.

(21) Restricted to Other than Current Operations

This item includes all fund balances that have been restricted by the donors for purposes other than the support of current operations.

(22) Net Investment in Institutional Plant

The net investment in plant is the total of the institutional equity in physical-plant assets. It is, in short, the institution's paid for plant facilities.

Definitions:

Fund Groups:

Current Funds: Current funds includes all unrestricted current funds revenues and restricted current funds additions.

Loans Funds: Report those funds that have been loaned, or are available for loans to students, faculty, and staff. Do not include loans made to the institution.

Endowment Funds: This fund group includes funds whose principal is nonexpendable and that are intended to be invested to provide earnings for institutional use. Include term endowment and quasi-endowment funds.

Annuity and Life Income Funds: This category includes all funds carrying a stipulation that the institution make payments to one or more specified beneficiaries.

Plant Fund: Report all unexpended plant funds, funds for renewal and replacement, funds for debt service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical plant facilities (other than those of endowment and similar amount of funds).

INSTRUCTION

INSTRUCTIONAL MEASURES

MEASURES OF CLASS SIZE

Institution _____

Academic Unit _____

Academic Term(s) _____

	Method of Instruction	Median Section Size	Frequency Distribution of Section Size[2]							Total Section Offerings
			1-8[2]	9-16	17-24	25-34	35-49	50-99	100 or more	
Lower Division	Lecture									
	Discussion/seminar									
	Laboratory									
	Independent study	N/A[1]		X	X	X	X	X	X	
	Total	N/A[1]								
Upper Division	Lecture									
	Discussion/seminar									
	Laboratory									
	Independent study	N/A[1]		X	X	X	X	X	X	
	Total	N/A[1]								
Graduate	Lecture									
	Discussion/seminar									
	Laboratory									
	Independent study	N/A[1]		X	X	X	X	X	X	
	Total	N/A[1]								

1. Not applicable
2. Ranges of section size are specified for illustration purposes only.

DEFINITIONS AND INSTRUCTIONS (E.1)

Definitions:

Course Level: The institutional categorization for the level of offering of a specific course; the categorization is generally derived from the level of student to which any particular course offering within a discipline is primarily directed. Multiple-level courses should be assigned a course level that most represents primary intent of the course. For IEP, three course levels are specified within each discipline:

Lower Division: Course offerings at a level of comprehension usually associated with freshmen and sophomore students.

Upper Division: Course offerings at a level of comprehension usually associated with junior and senior students. Jointly offered upper-division/graduate courses should be classified as upper division.

Graduate: Course offerings at a level of comprehension usually associated with postbaccalaureate students.

Method of Instruction: The categorization of the methods by which organized instruction is conducted that reflects educational technology and the use of the facilities, materials, and equipment. The primary types of instruction are:

Lecture: Formal presentation; primarily one-way communication.

Discussion/Seminar: Two-way communication of course materials.

Laboratory: Instructing, preparing, and supervising student investigations.

Independent Study: Students working on a one-to-one relationship with the instructor. This category also includes individual tutorials and thesis and dissertation advising.

Section Size: The number of students enrolled in a section of a course.

Median Section Size: The median number of students enrolled in all sections by each method of instruction.

Total Section Offerings: The total number of sections offered by each method of instruction.

Instructions:

The information needed to complete this format can be collected for a single academic term, all terms within the regular academic year, or all terms within the fiscal year. Section enrollments should be recorded as of the institution's regular census date. For example, if a lab section has 20 students, it would be recorded as a single course offering under section size 17-24, according to the particular course level. Each section of a course is to be treated as a separate course offering.

INSTRUCTIONAL MEASURES

DISTRIBUTION OF STUDENT CREDIT HOURS TAUGHT BY STUDENT LEVEL

Institution _____

Academic Unit _____

Academic Term(s) _____

SCHs Taught to:	Student Level											
	Lower Division		Upper Division		First Professional		Graduate I		Graduate II		Total	
	SCHs	% of LD	SCHs	% of UD	SCHs	% of FP	SCHs	% of GI	SCHs	% of GII	SCHs	% of Total
Students in same department												100%
Students in same college/division												100%
Students in rest of institution												100%
Total		100%		100%		100%		100%		100%		100%

Note: Specify whether the SCH represents semester credit hours or quarter credit hours.

Definitions:

Student Credit Hour: A unit of measure that represents one student engaged in an activity for which one hour of credit toward a degree or other certificate will be granted upon successful completion. The student credit hour may represent either semester credit hours or quarter credit hours depending upon the academic calendar the institution has adopted. Total student credit hours for a course are calculated by multiplying the course credit hour value by the number of students enrolled in the course.

Student Level:

Lower Division: Includes all students who are enrolled in programs leading to an associate degree (including three-year associate-degree programs) or in undergraduate occupational or vocational programs of three years duration or less; and all other undergraduate students who have earned less than 50 percent of the number of academic credits normally required for a four-year bachelor's degree (typically classified as freshmen or sophomores).

Upper Division: Includes all undergraduate students who are not in associate-degree or occupational-vocational programs and who have earned 50 percent or more of the academic credits normally required for a bachelor's degree (typically classified as juniors and seniors). Includes students in years three, four, and five of five-year bachelor's degree programs.

First Professional: Includes all students who are pursuing any one of the following first professional degree programs: M.D.; D.O.; LL.B. or J.D. (if J.D. is the first professional degree); D.D.S.; D.V.M.; O.D.; B.D., M.Div. or Rabbi; Pod.D. or P.M. Students enrolled in undergraduate preprofessional curricula and students in the first two years (corresponding to the undergraduate freshmen and sophomore years) of integrated graduate professional-degree programs should be classified as lower division, and not as graduate-professional students.

Graduate I: Includes all students who hold a bachelor's degree or the equivalent (or a first professional degree) and (a) are pursuing a master's degree, or (b) are pursuing a doctoral degree, but have not earned a master's degree and have earned fewer than the equivalent number of credits normally required for a master's degree, or (c) are in a special unclassified, visitor, or other status, or (d) are pursuing an Educational Specialist certificate, degree, or coordinate intermediate-level degree program, whether or not they possess an earned master's degree.

Graduate II: Includes all students who are pursuing a doctoral (except first-professional) degree program, except those who are classified as Graduate I by the definition provided above.

DEFINITIONS AND INSTRUCTIONS (E.2) - Continued

Definitions:

SCHs Taught to Students in Same Department: The distribution of SCHs by level for those students who are majoring in courses of study offered by the reporting department.

SCHs Taught to Students in Same College/Division: The distribution of SCHs by level for those students who are majoring in courses of study offered by the same college or division as the reporting unit. SCHs reported in the first category are to be excluded here.

SCHs Taught to Students in the Rest of the Institution: The distribution of SCHs by level for those students who are majoring in course of study offered by the rest of the institution. SCHs reported in the first and second categories are to be excluded here.

Instructions:

This format is designed to illustrate the extent to which an academic unit is teaching its own students, students of related departments in the same college/division of the reporting department, and students from other colleges or divisions. The data can be reported for a single academic term, all terms within the regular year, or all terms within the fiscal year. Student credit hours should be reported as of the institution's regular census date.

INSTRUCTIONAL MEASURES

INSTRUCTIONAL STAFF

Institution _____

Academic Unit _____

Academic Term(s) _____

Academic Rank	FTE Instructional Staff	FTE Teaching Assistants in Supportive Role	Student Credit Hours[1] Taught by Course Level				Instructional Staff Weekly Contact Hours	Teaching Asst. Weekly Contact Hours	Independent Study Enrollments
			Lower Division	Upper Division	Graduate	Total			
Professor									
Associate professor									
Assistant professor									
Instructor/lecturer/ other ranked staff									
Subtotal (all ranked instructional staff)									
Unranked instructional staff									
Total									

1. Specify whether SCH represents semester credit hours or quarter credit hours.

Definitions:

Academic Rank: Institutionally defined; for purposes of illustration, the following academic ranks have been used to categorize instructional staff: professor, associate professor, assistant professor, and instructor/lecturer/other ranked instructional staff. A category has also been provided for those unranked instructional staff who have primary teaching responsibility for a course. This latter would include teaching assistants or associates.

FTE Instructional Staff: The equivalent of one faculty member who has a full-time instructional appointment. This calculation should include all teaching staff who have primary responsibility for at least one course (but excludes teaching assistants who function in a supportive role). This category also excludes all FTEs or portions thereof that are budgeted or paid from accounts restricted to functions other than instruction.

FTE Teaching Assistants in Supportive Role: The equivalent of one teaching assistant who has a full-time instructional appointment and who is assigned to a faculty member to serve in a secondary or supportive role. For example, the teaching assistant may assume such duties as grading papers, supervising laboratories, and leading discussion groups. However, he or she rarely presents new material to the class. Typically, a teaching assistant's appointment is less than 1.0 FTE.

Student Credit Hour: A unit of measure which represents one student engaged in an activity for which one hour of credit toward a degree or other certificate will be granted upon successful completion. The student credit hour may represent either semester credit hours or quarter credit hours depending upon the academic calendar the institution has adopted. Total student credit hours for a course are calculated by multiplying the course credit hour value by the number of students enrolled in the course.

Course Level: The institutional categorization for the level of offering of a specific course; the categorization is generally derived from the level of student to which any particular course offering within a discipline is primarily directed. Multiple-level courses should be assigned a course level that most represents primary intent of the course. For IEP, three course levels are specified within each discipline:

Lower Division: Course offerings at a level of comprehension usually associated with freshmen and sophomore students.

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Upper Division: Course offerings at a level of comprehension usually associated with junior and senior students. Jointly offered upper-division/graduate courses should be classified as upper division.

Definitions:

Graduate: Course offerings at a level of comprehension usually associated with postbaccalaureate students.

Instructional Staff Weekly Contact Hour: The number of hour spent by instructional staff members in contact with scheduled sections in one week.

Teaching Asst. Weekly Contact Hours: The number of hours spent by teaching assistants in contact with scheduled sections in one week.

Independent Study Enrollment: The number of students enrolled in independent study, thesis and dissertation supervision, student teaching, and other field instruction normally conducted outside of a classroom or class laboratory.

Instructions:

The intended purpose of this format is to measure the workload of the instructional staff by looking at selected measures. The workload measures may be expressed as totals for all FTE within a particular academic rank or as averages per FTE. Again the data can be collected for a single academic term, all terms within the regular academic year, or all terms within the fiscal year.

RESEARCH

RESEARCH MEASURES

EXTERNALLY SPONSORED GRANTS AND CONTRACTS

APPLICATIONS, AWARDS, AND EXPENDITURES

☐ Research Grants and Contracts
☐ Training Grants and Contracts
☐ Other Grants and Contracts

Institution _____
Academic Unit _____
Time Period _____

	Applications			Awards			Fiscal Year Expenditures	
Source of Funds	Number of Applications	Total Dollars Requested	Median $ Size of Application	Number of Awards	Median Dollars Awarded	Median $ Size of Award	Number of Existing Contracts	Total Dollars Expended
Federal government								
State and local government								
Private foundations and industry								
All other external sources								
Total								

Please indicate your current negotiated overhead rate _____

☐ Based on salaries, wages and benefits.

☐ Based on total direct costs.

RESEARCH MEASURES

EXTERNALLY SPONSORED GRANTS AND CONTRACTS

PERSONNEL AND GRADUATE STUDENTS

☐ Research Grants and Contracts
☐ Training Grants and Contracts
☐ Other Grants and Contracts

Institution _____
Academic Unit _____
Time Period _____

Source of Funds	Personnel				Graduate Students		
	Exempt Staff		Nonexempt Staff		Paid Graduate Students		Unpaid Grad. Students
	Full-time Equivalent	Total Compensation	Full-time Equivalent	Total Compensation	Full-time Equivalent	Total Compensation	Headcount
Federal government							
State and local government							
Private foundations and industry							
All other external sources							
Total							

DEFINITIONS AND PROCEDURES (F.1 and F.2)

Definitions:

Source of Funds: The agency or corporation providing the funds for a particular grant or contract. The four categories to be used are the Federal Government, State and Local Governments, Private Foundations and Industry, and All Other External Sources.

Number of Applications: The total number of grant and contract applications made to each funding source during the specified time period. Include applications for renewal of existing contracts if they represent additional research activity.

Total Dollars Requested: The total dollars requested from each funding source on grant and contract applications made during the specified time period.

Median Dollar Size of Application: An indication of the "average" dollar amount requested from each funding source.

Number of Awards: The total number of grants and contracts awarded by each funding source during the specified time period. Include renewals or extensions to existing contracts if they constitute additional research activity.

Total Dollars Awarded: The total dollars awarded by each funding source during the specified time period regardless of the duration of the grant or contract.

Median Dollar Size of Award: An indication of the "average" dollar amount awarded by each funding source.

Number of Existing Contracts: The total number of grants and contracts in effect as of the last day of the reporting period.

Total Dollars Expended: The total number of dollars expended from existing grants and contracts during the reporting period. Exclude any overhead or indirect costs.

Exempt Staff: The total full-time equivalent employees and compensation for those individuals exempt from the Fair Labor Standards Act who were paid from externally sponsored grants and contracts. Include fringe benefits as a part of compensation.

Nonexempt Staff: The total full-time equivalent employees and compensation for those individuals subject to the Fair Labor Standards Act who were paid from externally sponsored grants and contracts. Include fringe benefits as a part of compensation.

Definitions:

Paid Graduate Students: The total full-time equivalent employees and compensation for those graduate students paid from externally sponsored grants and contracts. Include fringe benefits and waived tuition and fees as a part of their compensation.

Unpaid Graduate Students: The total headcount of graduate students participating in externally sponsored activities but who are not being compensated for their efforts.

Instructions:

Formats F.1 and F.2 are designed to measure the amount of sponsored research (training) occurring within an academic unit. The formats should be completed separately for research grants and contracts, training grants and contracts, and other externally sponsored grants and contracts. The time period should be specified and should be consistent with the time periods indicated for the rest of the information set.

However, if a research grant or contract does not conform to the time period of the rest of the information set because it is a multi-year or partial-year contract or grant, the academic unit should report an equivalent amount for the period specified. For example, if an academic unit has a two-year grant for a given activity, the reporting unit should only report half of that data for a reporting period, assuming the half of the reporting time period is the basis for the rest of the information set.

ACADEMIC SUPPORT

ACADEMIC SUPPORT INFORMATION

LIBRARY HOLDINGS

Institution _____

Support Unit _____

Time Period _____

Collection Category	Added during Academic Year	Total Held at End of Academic Year
Book stock		
Number of volumes		
Number of titles		
Separate government documents		
Number of volumes		
Microforms		
Number of book titles		
Number of periodical titles		
Number of other, not included above		
Audio and/or visual materials		
Motion picture titles		
Audio recording titles		
Filmstrip titles		
Other library material titles		
Periodical subscriptions		
Journal titles		
Newspaper titles		
Other titles		

Definitions:

Added During Academic Year: The gross number of volumes or titles added during an academic year for each collection category.

Total Held at End of Academic Year: The total number of volumes or titles held at the end of the academic year for each collection category.

Book Stock: The library's cataloged collection(s) of books and other printed materials that are cataloged in the same manner as books and that are interfiled with, or that may be interfiled with, books. For example, a government document or a yearbook that has been cataloged as a book and shelved with books is to be reported as book stock. Collections of government documents, pamphlets, paperback books, technical reports, manuscripts, memoirs, proceedings, transactions of societies, monographic and publishers' series, and such, that are not cataloged in the same manner as books should not be reported as book stock. Book stock may be cataloged by the Library of Congress, Dewey Decimal, or any other classification scheme adopted by the library.

Volumes: For reporting purposes, a volume is a physical unit of any printed, typewritten, handwritten, mimeographed, or processed work, contained in one binding or portfolio, and/or made ready for use.

Titles: For reporting purposes, a title is a publication that forms a separate bibliographic whole, whether issued in one or several volumes, reels, discs, slides, or parts. It applies equally to printed materials, such as books and periodicals, as well as to audiovisual materials and microforms. Estimation procedures are specified in the HEGIS and LIBGIS I report.

Separate Government Documents: A government document is any publication of a book or serial form bearing a government imprint, for example, the publications of federal, state, local and foreign governments and of world organizations, such as the United Nations. Those government documents housed in a separate collection should be included here. Those government document not separately housed should be included under the Book Stock category.

Microforms: Microforms are materials that have been photographically reduced in size for storage, protection, and inexpensive publication purposes, and that must be read with the help of enlarging instruments. Examples of microforms are: microfilm, microcard, and microfiche. These are also called microcopy and microtext. Microforms should be categorized as book titles, periodical titles, or other (those not previously included).

Definitions:

Audio and/or Visual Materials: These are nonbook library materials. Some require the use of special equipment in order to be seen and/or heard (for example, motion pictures, audio recordings, filmstrips, slides, overhead transparencies, and mixed media (multi-media) kits). Others do not require the use of special equipment in order to be seen and/or heard (for example, flat pictures, study print sets, maps, charts, and games). Audiovisual materials not formally held by the library should not be included.

Periodical Subscriptions: A periodical is a publication constituting one issue in a continuous series under the same title published at regular or irregular intervals, over an indefinite period, individual issues in the series being numbered consecutively or each issue being dated. Newspapers as well as publications appearing annually or less frequently are included in the definition. Journals, newspapers, and others are category breakdowns for periodical subscriptions.

Instructions:

This format is intended to report library holdings by collection category for the institution as a whole. In the case of an institution that has several libraries, G.1, G.2, and G.3 should be completed by each library in addition to an institution-wide report.

In format G.1, gift-in-kind should be included in the appropriate category but should be footnoted and explained below. In format G.2, gifts-in-kind should be included in the Gift and Grants Income Category, but should also be footnoted and explained.

ACADEMIC SUPPORT INFORMATION

LIBRARY EXPENDITURES AND INCOME

Institution _____

Support Unit _____

Time Period _____

Expenditure Category	$ Expended	% Change from Last Academic Year
Salaries and wages		
Library staff (including benefits)		
Student hourly staff		
Supplies and materials		
Books		
Periodicals		
Microforms		
Audiovisual		
Binding and rebinding		
Library equipment		
Other		
Total Expenditures		

Income Category	$ Income	% Change from Last Academic Year
All governmental appropriations, tuition and fees, and other unrestricted sources		
Gifts and grants		
Endowments		
Self-generated funds		
Total Income		

DEFINITIONS AND INSTRUCTIONS (G.2)

Definitions:

Amount: The funds expended for the current academic year, regardless of when the funds may have been received from federal, state, or other sources. Report all expenditures as whole dollars only, omit cents.

Salaries and Wages of Library Staff: The salaries and wages before any deductions, including fringe benefits provided by your institution, for all library staff (exclude plant operation and maintenance staff and students serving on an hourly basis).

Wages of Students Serving on an Hourly Basis: The expenditures charged to the library for the wages of the students who served on an hourly basis (exclude all expenditures for wages not charged to the library). Report wages before deductions, including fringe benefits.

Books: The expenditures for the books purchased during the current academic year. It should include preprocessing costs, where applicable, but should exclude expenditures for periodical subscriptions and microforms.

Periodicals: The expenditures for the periodical subscriptions purchased during the current academic year. It should exclude expenditures for books, microforms, and binding and rebinding of periodicals.

Microforms: The expenditures for all microforms purchased during the current academic year.

Audio and/or Visual Supplies and Materials: The expenditures for all of the audio and/or visual supplies and materials purchased during the current academic year. It should exclude expenditures for microforms.

Binding and Rebinding: The expenditures paid to commercial binderies for all binding or rebinding of books and periodicals during the current academic year. Do not allocate wages, materials, and such, for bindir

Library Equipment: The expenditures for all audio and/or visual equipment and/or all other equipment purchased for the library during the current academic year; include rental and/or leased charges for reproducing equipment, computer hardware, and such, including maintenance services, where applicable.

All Other Library Operating Expenditures: The difference between the total expenditures and the sum of all itemized expenditures for the current academic year.

Percentage Change From Last Academic Year: The percentage change by expenditure categories in this academic year's budget against the previous year's academic budget.

Definitions:

All Government Appropriations, Tuition and Fees, and Other Unrestricted Sources: Those funds allocated by the institution to support the activities of the library that come from governmental appropriations, tuition and fees revenues, and other unrestricted income sources.

Gifts and Grants: Those funds from nongovernmental organizations or individuals for support of the library.

Endowments: Those funds from endowments or similar funds for support of the library.

Self-generated Funds: Those library income funds derived from fees or charges for library services.

ACADEMIC SUPPORT INFORMATION

LIBRARY CIRCULATION/UTILIZATION RATES

Institution _____

Support Unit _____

Time Period _____

User Categories

Collection Category	Students		Faculty	Staff	Noninstitutional Affiliated	Total
	Undergraduate	Graduate				
Book stock						
Government separate documents						
Microforms						
Audio/visual materials						
Periodicals						
Total						

DEFINITIONS AND INSTRUCTIONS (G.3)

Definitions:

Circulation/User Rates: The frequency of circulation of library materials by collection categories and by user categories. For definition of collection categories, see format G.1.

User Categories: Those users of library materials according to whether they are graduate or undergraduate students, members of the faculty or members of the staff of the reporting institution, and individuals who are not associated with the reporting institution.

ACADEMIC SUPPORT INFORMATION

MUSEUM AND GALLERY

INCOME AND EXPENDITURES

Institution _____

Support Unit _____

Time Period _____

Income Categories	$ Amount for Fiscal Year	% Change from Last Fiscal Year
All governmental appropriations, tuition and fees, and other unrestricted sources		
Gifts and grants		
Endowments		
Sales		
Admissions		
Memberships		
Total Income		

Expenditure Categories	$ Amount for Fiscal Year	% Change from Last Fiscal Year
Purchases and acquisitions		
Salaries and wages		
Supplies and materials		
Restorations and conservation		
Other expenditures		
Total Expenditures		

DEFINITIONS AND INSTRUCTIONS (G.4)

Definitions:

All Other Governmental Appropriations, Tuition and Fees, and Other Unrestricted Sources: Those funds allocated by the institution to support activities of the museum and/or galleries that come from governmental appropriations, tuition and fees revenues, and other unrestricted income sources.

Gifts and Grants: Those funds generated from gifts and grants designated for museum and/or gallery support.

Endowment: Those funds from endowments or similar funds for museum and/or gallery support.

Sales: Those funds generated from sales of art or historical objects, publications, and other goods or services of the museum and/or gallery.

Admissions: Those funds generated from the charging of an admission fee to view the gallery and/or museum.

Memberships: Those funds generated from the charging of a membership fee to be designated a member, patron, and such of a gallery and/or museum.

Purchases and Acquisitions: Those expenditures made for purchases and acquisitions of holdings or specimens for museums and/or galleries.

Salaries and Wages: Those expenditures made for salaries and wages, including benefits, to those full- and part-time employees of the museum and/or gallery.

Supplies and Materials: Those expenditures made for the day-to-day operation of the museum and/or gallery, excluding salaries. Included in this category are any costs associated with traveling exhibits, loans, exchanges, and lending collections, supplies, and materials.

Restorations and Conservation: Those expenditures made for the restoration, conservation, and maintenance of holdings and art objects of the museums and/or galleries.

Other Expenditures: Those expenditures that are not appropriately categorized in the above categories. Included in this category are purchases for noncapital equipment items.

Instructions:

This format should be completed by each museum and gallery within the institution. In format G.4, gifts-in-kind should be included in the Gifts and Grants Income Category but should be footnoted and explained.

ACADEMIC SUPPORT INFORMATION

MUSEUM AND GALLERY

HOLDINGS

Institution _____

Support Unit _____

Time Period _____

	Categories of Holdings	Number of Holdings at End of Fiscal Year	Value of Holdings at End of Fiscal Year	Increased Number of Holdings during Fiscal Year	Increased Value of Holdings during Fiscal Year
Art					
	Total				
History					
	Total				
Science	(Natural history)				
	(Science & industry)				
	Total				

DEFINITIONS AND INSTRUCTIONS (G.5)

Definitions:

Categories of Holdings: Museum and gallery holdings are broadly classified into holdings or specimens of art, history, and science. There is generally no consensus as to appropriate subcategories for art, history, and science. Thus, each of the categories allows for the institution to define the particular subcategories according to their specialized collections.

Number of Holdings at End of Fiscal Year: The total number of holdings or specimens according to the institutionally defined specialized subcategories.

Value of Holdings at End of Fiscal Year: The total dollar value of holdings or specimens according to the institutionally defined specialized subcategories. The value is determined by estimation, by the cost of purchases, or by insured value.

Increased Number of Holdings during the Fiscal Year: The total number of new holdings or specimens acquired during the current fiscal year according to the institutionally defined specialized subcategories

Increased Value of Holdings during the Fiscal Year: The total dollar value of new holdings or specimens acquired during the current fiscal year according to the institutionally defined specialized subcategories.

Instructions:

Because there are a variety of ways to categorize the types of holdings of a museum and gallery, the format allows the institution to specify its own categories. This format should be completed by each museum and gallery of the institution.

In format G.5, gifts-in-kind should be included in the appropriate categories of holdings for the increased value and increased numbers of holdings. These should be footnoted and explained.

ACADEMIC SUPPORT INFORMATION

MUSEUM AND GALLERY

VISITOR MEASURES

Institution _____

Support Unit _____

Time Period _____

	Institutional Users		Noninstitutional Users			
	Individuals	Institutionally Related Tours	Individuals	General Public Tours	Preschool & Secondary-School Tours	Postsecondary-Institution Tours
Number of Visitors						
Number of Tours	X		X			

DEFINITIONS AND INSTRUCTIONS (G.6)

Definitions:

Institutional Users: The number of individual visitors and tours by individuals who are students, faculty, staff, or employees of the reporting institution or are otherwise identified with the institution.

Institutionally Related Tours: The number of tours and the number of visitors who are members of tours organized through and sponsored by the institution having the museum and/or gallery.

Noninstitutional Users: The number of individual visitors and tours who are not formally identified with the reporting institution.

General Public Tours: The number of visitors who are members of tours and the total number of tours that are **not** organized through an elementary or secondary school system or a postsecondary institution.

Preschool and Secondary-School Tours: The number of tours and the number of visitors who are members of tours organized through and sponsored by preschools, elementary, and secondary schools.

Postsecondary-Institution Tours: The number of tours and the number of visitors who are members of tours organized through and sponsored by postsecondary institutions, other than the institution having the museum and/or gallery.

ACADEMIC SUPPORT INFORMATION

MUSEUM AND GALLERY

ADDITIONAL MEASURES

Institution_____

Support Unit_____

Time Period _____

Number of museum memberships: _____

Number of gallery memberships: _____

Number of museum donors: _____

Number of gallery donors: _____

Number of museum volunteers: _____

Number of gallery volunteers: _____

Definitions:

Number of Museum/Gallery Memberships: The total number of persons that hold museum and/or gallery memberships for the current fiscal year.

Number of Museum/Gallery Donors: The total number of persons that have donated a specimen, work of art, or collections of specimens and works of art to a museum/gallery for the current fiscal year.

Number of Museum/Gallery Volunteers: The total number of persons who have worked in a museum or gallery and who received no pay for their work.

Traveling Exhibits, Loans/Lending Collections, and Exchanges: This section should contain a series of statements that describe the following aspects of a museum's or gallery's traveling exhibits, loans/lending collections, and exchanges:

1) The number of exhibits, loans, and exchanges that includes the number of integral pieces as well as collections

2) The estimated value of the exhibits, loans, and exchanges

3) The scope of circulation of the exhibits, loans, and exchanges, for example, in-state, multi-state, U.S., and foreign

4) The origin of the exhibits, and exchanges that is from other museums or galleries, from the reporting museum or gallery, and such

5) The length of time that an exhibit, loan, or exchange is to be circulated or to be displayed by the reporting museum or gallery

ACADEMIC SUPPORT INFORMATION

COMPUTING SUPPORT

Institution _____

Support Unit _____

Time Period _____

Descriptive Statement: This statement should describe the following aspects of the reporting unit's computing support information:

1) A description of the computing hardware to include main frame, core size, operating system, manufacturer, model names, languages available and such
2) A description of the units serviced
3) A listing of the services provided by the computing center and the cost rates
4) An organizational flow chart that depicts the relationship of the reporting unit to the other institutional functions

% of Computer Time by Activity Categories

Instruction for:	
Graduate students	_____
Undergraduate students	_____
Research by:	
Students	_____
Faculty	_____
Administrative activities	_____
Outside user activities	_____
Total	100%

% of Computer Time by User Categories

Undergraduate students	_____
Graduate students	_____
Departmental users	_____
Administration users	_____
Noninstitutional affiliated users	_____
Total	100%

Expenditure Data

	$ Amount	%
Personnel		
Hardware		
Operating expenses	_____	_____
Total		100%

Revenue Data

	$ Amount	%
Institutionally allocated		
Institutional chargebacks		
External funds	_____	_____
Total		100%

DEFINITIONS AND INSTRUCTIONS (G.8)

Definitions:

Descriptive Statement: An attached verbal statement that explains the equipment, user rates, and capabilities of the computing-support reporting unit.

Percentage of Computer Time by Activity Categories: The amount of computing time, expressed as a percentage, for the activities of the instruction of graduate and undergraduate students, the research performed by students and faculty, the administrative activities, and the activities of outside or noninstitution individuals and groups.

Percentage of Computer Time by User Categories: The amount of computing time, expressed as a percentage, used by persons or groups, regardless of the type of activity being conducted. For example, departmental users may conduct instruction, research, and administrative activities. The departmental user percentage is a measure of utilization of the computing time by that particular group.

Expenditures: The amount of dollars expended and relative percentage for the categories of personnel, hardware, and operating expenses. Personnel expenditures are those expenses for the gross salaries and wages. Hardware expenses are those expenditures made for the amoritization of capital purchases, and lease or rental charges for equipment. Operating expenses are those expenditures needed for supplies, materials, and other day-to-day expenses of the computing center.

Revenues: The amount of dollars and relative percentage received or designated to support the activities of the computing support facility. Institutionally allocated are revenues budgeted for support of the facility by the computing center. These are generally unrestricted funds earmarked for support of facility. Institutional chargebacks are revenues paid by other units within the institution for the use of the services of the computing facility. External funds are revenues paid by individuals and groups external to the institution for use of the computing facility's services.

Instructions:

Format G.8 should be completed by each separate computing support facility of the institution. For example, if there is one centralized or shared facility, this format should be completed only once. If, however, there is a separate facility for administrative and academic computing support, each facility should complete the format. Departmentally owned and operated machines should not be included in this section, but will be reflected in Program Statement section A of this manual. Computing facilities that are formally part of an institute or research center should not be included here.